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Great Britain - Commons, House of -
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REPORT

RESPECTING THE

Diſtilleries in Scotland,

&c. &c.

Ordered to be printed 12th July 1799.

R E P O R T.

Veneris, 12° *die Julij* 1799.

The COMMITTEE who were appointed to conſider of the preſent State of the Laws relative to the Distillery of Spirits, and of the Duties payable thereon, in that Part of Great Britain called Scotland, and to report the ſame, together with their Opinion thereupon, from Time to Time to the Houſe; have conſidered the Matters to them referred, and report as follows:

YOUR Committee, on entering upon the Taſk which the Commands of the Houſe have preſcribed, have conceived that the Intention of their Appointment was, in a great Degree, that they ſhould follow up the Enquiry and Inveſtigation which had been proceeded in to a conſiderable Extent during the laſt Seſſion of Parliament; and the Reſult whereof, as far as it had gone, together with the Documents and Minutes of the Evidence then produced, was communicated to the Houſe by the Committee to whom that Truſt had been delegated, in their Report preſented the 11th Day of June 1798.

Under this Impreſſion, Your Committee have thought that they could not adopt a more convenient Plan towards accompliſhing the Purpoſe of their Appointment, than to endeavour to conduct their Proceedings in ſuch a Manner as to render them, as it were, ſupplementary to thoſe of the former Committee, bearing in Mind this Difference, in regard to the Duty required of them, that the Order of Reference to Your preſent Committee directs that they ſhall report *their Opinion* to the Houſe.

A literal Compliance with theſe Words of the Order, which may ſeem to *enjoin* them to report *from Time to Time*, they perſuade themſelves

ſelves was not ſo ſtrictly expected as not to leave them the diſcretionary Power, which, under the Circumſtances they have deemed it right to exerciſe, of reſerving all they think it neceſſary for them to ſubmit to the Houſe, to the Concluſion of their Labours, and to include the Whole in this their ſole and general Report.

Much of the Time of the Committee, which ſat laſt Year, was employed in hearing the *oral* Teſtimony of a conſiderable Number of Perſons, whoſe Evidence was either tendered by Parties intereſted in the Matters referred to them, or who were ſent for by the Committee themſelves, as being Men likely to furniſh them with uſeful Information.

The preſent Committee, having Reference to the Materials thus collected, thought it adviſeable, in the farther Proſecution of the Subject, chiefly to confine themſelves to the calling for *written* Returns and Documents, and they directed that the Perſons from whom they had Reaſon to expect the Communication of additional Knowledge, applicable to the Objects of their Enquiry, ſhould alſo reduce what they had to ſtate into *Writing*, and lay it before them in that Shape. The Tenor of the Matter thus obtained they mean to ſubjoin hereto in the Form of an Appendix.

It will be found to conſiſt, for the moſt Part, of Returns from the Commiſſioners of Exciſe in Scotland; of Repreſentations from Individuals, or public Meetings of Perſons in the Trade; and of general Evidence and Diſquiſitions on the Art and Science of Diſtillery, and the Method of Taxation beſt adapted to the Nature of that Art as practiſed in Scotland.

In Concluſion; the Committee finding that many of the Opinions and Statements laid before them in the Courſe of their Proceedings militated, in various material Reſpects, againſt thoſe previouſly advanced by the Exciſe Board and their Officers, in their ſeveral Reports and Returns of the laſt and this preſent Year, and thinking it therefore incumbent upon them to call on the Commiſſioner, and the legal and practical Officer of that Board, whom they had directed to attend them, to re-conſider thoſe Reports and Returns, a Paper of Obſervations, which has, in conſequence of an Order to that Effect, been prepared and given in to the Committee by thoſe Gentlemen, forms the laſt Article in the Collection.

A Variety of Circumſtances have occurred to prevent the Preſentation of that Paper to Your Committee, as well as of others which had been called for, till a very few Days ago; and until they had been received, Your Committee were unwilling finally to ſettle their Reſolutions, or ſelect and digeſt the Materials from which they were to be deduced.

Thus, if they had felt it their Duty, could their Time have permitted them, to prepare a full, exact, and methodical Analyſis of all the Information which has been obtained, the Suggeſtions which have been ſubmitted, and the Arguments which have been ſtated by others, or have occurred to themſelves, they would have been precluded by the advanced Period of the Seſſion from making any ſucceſsful Attempt to comply with the Dictates of ſuch a Senſe of Duty; but they will preſume to add, that had they not been ſo hampered in point of Time, they would probably have thought it not only more reſpectful to the Houſe, but more expedient and uſeful, to refer, as they now beg Leave to do, for much of what they have to communicate, to the before mentioned Materials, as contained in their Appendix.

A general Abſtract of the chief Parts of the Scotch Diſtillery Laws, and alſo of what has appeared to them moſt important in the Evidence and Arguments on the great and leading Topics of the Subject, with their Thoughts thereupon, is contained in the enſuing Pages, as introductory to, and comprehending the Grounds and Reaſons of the Opinion which they have been directed to report, and which is expreſſed in their different Reſolutions.

IN a general View, the Statutes (for there is of courſe no Common Law peculiarly belonging to this Subject) which relate to the Diſtilleries in Scotland, and many of which extend alſo to thoſe of England, form Part of the Code which has been progreſſively enacted for impoſing and collecting the Duties or Revenue of Exciſe.

The ultimate Intent of thoſe Diſtillery Laws muſt be taken to be, the impoſing and levying whatever Amount of Duty the Exigencies of the Country may require to be aſſeſſed upon that Manufactory, and this in ſuch a Manner as that all Perſons engaging in it ſhall pay equally according to the Extent of their Buſineſs; that it ſhall be levied with the leaſt practicable Expence to the Public, and to the Trader or Conſumer; and that, particularly, it ſhall not be laid on, or raiſed, in any Mode, whoſe neceſſary or natural Tendency ſhall be to occaſion, *immediately*, the Production of an imperfect and unwholeſome Liquor, or a fruitleſs or injudicious Waſte, either of the Materials from which it is made, or of the Articles, ſuch as Fuel, &c. and the Labour, Machinery, or Apparatus conſumed or employed in making it; or, *by its Conſequences*, to prove detrimental to the Agriculture, or general Intereſts and Proſperity of the Country.

Connected with, and flowing from this general Propoſition, there ſeem to reſult certain other Obſervations, which may be conſidered as peculiarly belonging to this particular Subject of Taxation, or at leaſt as not applicable to the Generality of other Manufactures on which a Revenue of Exciſe may be impoſed.

The intoxicating and miſchievous Quality of Spirits, when uſed to exceſs, would render ſuch an Amount of Duty, as might tend to reſtrain the Conſumption within proper Bounds, an Object in the Regulations of general Police, as much at leaſt as it is a Conſideration of Finance. Indeed there are many who think that, in this point of View, a total Suppreſſion of the Manufactory would be deſirable. Your Committee do not feel themſelves competent, and will not attempt to engage in the Diſpute how far even the moderate Uſe of Spirits is, or is not, leſs conſiſtent with Heath and Morality than a like moderate Uſe of the different Sorts of Liquors prepared by the Brewer, and commonly called Malt Liquors; but however that may be, from the ſmaller Bulk, and, in proportion to the Effect, the lower Price of diſtilled Spirits, it ſeems hardly to admit of a Doubt, that there is greater Facility and more Temptation to indulge, to a pernicious Exceſs, in the one Sort of Liquor than in the other. A total Prohibition of this Manufactory for a limited Period is not unprecedented; indeed an Inſtance has occurred a very few Years ago, where the Legiſlature in its Wiſdom thought fit to adopt it [*], and there was conſiderable Evidence before the Committee of laſt Year to ſupport the Opinion of thoſe who would wiſh that it could be rendered permanent.

Report 1798, Appendix pa. 25—389, &c.

This Committee, as at preſent adviſed, are certainly not prepared to give their Sanction, even in the Abſtract, to ſuch an Opinion; neither is it neceſſary to conſume the Time of the Houſe with any Detail of the Arguments either for or againſt it; For,

In the *Firſt* Place—The Nature of the Thing, the Multiplicity of Evidence of what has taken place in Scotland in regard to the unlicenſed Manufactories at Home, and the illicit Introduction from Abroad of diſtilled Spirits, in Defiance of the ſtricteſt legiſlative Prohibitions, and of whatever Exertions may have been uſed both by the Revenue Officers and the Magiſtrate to give them effect, ſufficiently evince that an effectual Suppreſſion of the total Uſe of Spirits, at leaſt by the common People of that Country, is an Object which the wiſeſt and beſt concerted Plan or Statute will never be able to accompliſh.

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[*] 35 Geo. 3. c. 119. From 10 July 1795 in England, and 17th July in Scotland, till 1ſt February 1796. Further continued by 36 Geo. 3. c. 20. till 1ſt February 1797. The Prohibition however was taken off from 20th October 1796, by an Order of Council, under § 12 of 35 Geo. 3. c. 119.

There was a ſimilar Prohibition by 30 Geo. 2. c. 10. for 2 Months, from 11th March 1757, and which was farther continued till 24th December 1760.

In the *Second* Place—A Conſideration of the geographical Circumſtances of the Country within, and of its acceſſible Coaſts, expoſed to, and in many Points in the Vicinity of, various other Countries where Spirits are manufactured at a very low Rate of Expence, and can be eaſily run into the Ports or on the Shores of Scotland, muſt have led every thinking Perſon, who had directed his Attention to the Subject, to form the ſame Concluſion.

Not to continue farther this Sort of Diſquiſition, Your Committee will now proceed to lay before the Houſe the beſt Statement their Time has allowed them to prepare of the Materials which they apprehend are of the moſt Importance to be conſidered, in order to judge of the State of the Two Objects mentioned in the Order of Reference to them: 1. As they are contained in the different Statutes which from Time to Time have been enacted concerning the Duties to be raiſed on the Diſtilleries in Scotland, and the ſeveral Methods which have been preſcribed for aſſeſſing and levying thoſe Duties; or, 2. as they have been collected from any other Sources of Information, Inſtruction, or Reflection, within the Power of the Committee.

The ſeveral Methods of aſſeſſing, computing, and raiſing the Scotch Diſtillery Duties, which have been at different Times adopted by the Legiſlature, may all be claſſed under the Three following Heads: *Firſt*, SURVEY; *Second*, LICENCE; and *Third*, a COMBINATION of Licence and Survey together.

The Survey was the firſt Method adopted, and prevailed from the reſpective Eſtabliſhments of this Revenue in both Parts of the Iſland down to the Year 1784:—It ſtill continues in England.

In 1784 (1) and 1785 (2), the Method or Syſtem of Licence was introduced by Law into the Highlands. In the Year 1786 (3) it was fully eſtabliſhed throughout Scotland, on the ſame Principle, and nearly with the ſame Modifications, (except as to the Amount of Duty) as continued to obtain from that Time down to the Middle of laſt Summer, when the Act of the 38 Geo. 3. cap. 92. took effect.

(1) 24 Geo. 3. c. 46.
(2) 25 Geo. 3. c. 22.
(3) 26 Geo. 3. c. 64.

In the intermediate Year, however, between 1784 and 1786, while it continued confined to the Highlands, a Degree of Survey and Account was joined with it, and which Combination has remained, without Interruption, in that Part of Scotland, to the preſent Hour.

25 Geo. 3. c. 22. § 2 & § 8.

By the Act of the 38 of G. 3. c. 92. a Species of Survey Duty,—not founded, as Your Committee preſumes, on the Adoption by the Legiſlature of any ſyſtematical and definite Principle in that reſpect, but dictated by the Ideas entertained of what the particular Circumſtances then exiſting ſeemed to require during the Currency of the Licences at that Time in Force, and of thoſe to be granted or renewed up to a reaſonable Date beyond the Commencement of the ſucceeding Seſſion,—was annexed to, and grafted, both on the excluſive Plan of Licence in the Lowlands, and on the mixed Syſtem already prevailing in the Highlands *. Similar Conſiderations Your Committee imagine to have been the Motives which have induced Parliament, during the preſent Seſſion, to continue the ſame temporary Plan, and to extend it to the 10th of November 1800. 39 Geo. 3. c. 78.

If it were poſſible to enſure the full Execution of a Law for an actual Reckoning and Account to be taken by the Revenue Officer of every individual Gallon of Spirits which a Manufacturer ſhould in Fact produce, it can ſcarcely be diſputed that this Principle would furniſh the faireſt Baſis for aſſeſſing, apportioning, and collecting the exact Quantum of Duty to which ſuch Manufacturer would become liable, according to the Rate per Gallon which might happen to be eſtabliſhed.

This appears to be the preciſe, though it is to be feared ideal, Notion, of what may be conſidered as the Perfection of the *Survey Syſtem.*

If it were poſſible to diſcover the largeſt Quantity of Spirits, which the moſt experienced and dexterous Diſtiller could produce in a given Time, having his Choice of the utmoſt attainable Advantages from Quality of Grain, from Command of Fuel, Water, &c. and from the Opportunity of uſing the beſt adapted Still as to Size, Form, &c. and the beſt other neceſſary Apparatus which Art and Ingenuity can ever invent, and to mathematical Demonſtration aſcertain in a Manner intelligible to the Legiſlator, it would be eaſy to compute and aſcertain the Total Amount of Duty according to the intended Rate per Gallon which ſuch Diſtiller might afford, and ought to pay, upon the Total Amount of Spirits which he ſhould manufacture during the Currency of ſuch given Time; and it might be fair to him, and certainly would be advantageous for the Revenue, that he ſhould be obliged to pay ſuch Total Amount of Duty, or ſome given Portion of it, by Anticipation.

This may be conſidered as the ideal Perfection of what has been called the *Licence Syſtem.*

It would be an idle Waſte of Words to endeavour to prove, what at the very firſt View ſeems manifeſt to common Senſe, namely, that ſuch Perfection in either Caſe can never be attained, nor even perhaps very nearly approached. Error, ſometimes within, ſometimes beyond, the Mark, on either Suppoſition, is clearly unavoidable; but the Advocates for each Syſtem, in the endleſs Diſcuſſions which have taken place on this Subject in Scotland, and before Your Two Committees, miſled in ſome Inſtances by the Deluſions of Intereſt, in many miſguided by the Zeal characteriſtic of profeſſed Partizans, ſeem to have begun by aſſuming the actual Accompliſhment of their own Syſtem in its imaginary Perfection, in order to proceed to examine and prove, which it has been eaſy for them to do, the multiplied Defects which both Theory and Experience may have proved to belong to that of their Antagoniſts.

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* A farther Explanation of this Matter is afterwards given, p. 36.

In truth, the Defects and Imperfections incident to each, are unqueſtionably conſiderable both in Number and Magnitude.

The real Problem therefore, whoſe Solution is required, is, which of the Two, upon the Balance, is capable of being rendered the leaſt exceptionable; or whether there may not be ſome Combination of the one with the other, which may unite more of the Advantages, and exclude more of the Defects, than can ever be united on the one Hand, and excluded on the other, in either of them taken by itſelf.

It is neceſſary here to obſerve, that the *Survey Syſtem* has at various Times been conſtructed on different Plans; the Amount of the Article, and of the Proportion of Duty to be charged, having been ſometimes directed to be calculated upon an actual Account taken, in ſome Inſtances of the Low Wines, in others of the Spirits manufactured; ſometimes by Preſumption or Conjecture [*] of the Quantity of Spirits which a given Quantity of the Material in ſome one or more of the different Stages of the Manufactory, would in the End produce [†].

12 Car. 2. c. 24, &c.

Your Committee think it unneceſſary to advert to the hackneyed Objections to either of theſe Modes of actual Survey, drawn from the poſſible or occaſional Abuſe of the Principle common to every Branch and Species of Exciſe; ſuch as the Interference with the private Concerns of the Trader, the Intruſion into his Warehouſes, Magazines, &c. &c. and ſuch like Topics, once ſo faſhionable and popular, and ſtill undoubtedly ſound, when applied to the wanton and vexatious Interpoſition of the Power and Force of the State, through the Agency of the Revenue Officer. Your Committee, however, are perſuaded, that no Britiſh Manufacturer is now liable or likely to become expoſed to ſuch Vexation, by the Operation or lawful Execution of any Statutes which the Legiſlature, in our Time, can be inclined either to retain or enact. With whatever Degree of Juſtice the Exciſe may have been conſidered, *prima facie*, as injurious to the deſirable Freedom of Trade and Induſtry, the flouriſhing and happy Condition of the Britiſh Manufacturer, in all the numerous and valuable Branches of his Buſineſs, which are ſubject to the actual Survey of the Exciſe, muſt ſatisfy every candid Perſon, that in our Days and in this Country, thoſe Sort of Objections are at the beſt only fit to ſerve as the Ground of idle and unmeaning Declamation.

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[*] *Vide* 4 Ann c. 12. §. 4. which introduced the Principle of preſumptive Charge, directing the 100 Gallons of Waſh to be computed as yielding 25 Gallons of Low Wines, and thoſe 25 Gallons of Low Wines as yielding 15 Gallons of Spirits. Theſe uſed to be called *The Legal Proportions*.

[†] *Vide* Table of the progreſſive Duties, whether direct or preſumptive, on Low Wines, or direct on Spirits, in the Collection of Exciſe Laws, Vol. I. 663, and inſerted in the Appendix, A. 19.

But excluſive of ſuch Objections, there are others on the Part of the Manufacturer, of the Revenue, and of the Public, which are more ſolid, and it is to be feared incapable of being completely done away. We here allude to the various Methods by which the fraudulent Diſtiller, under the Survey Syſtem, may evade the Payment of the Duty.—Theſe may be all traced to three Sources:

The Firſt, is diſhoneſt Concealment by the Manufacturer. If he could be induced on all Occaſions, of his own Accord, to render a juſt Account of his Produce, the full Collection of the Duty would be a mere Matter of courſe; but it would be Folly in the Extreme to expect ſuch voluntary Purity of Conduct from the general Body of any Trade, without the Aid of ſome legal Sanction of Oaths, Penalties, and Forfeitures, and ſuch Sanctions are not wanting in our Diſtillery Laws.

Still, however, the Depravity of human Nature is found too frequently to ſet at nought the religious Obligation of an Oath, and all the Hazard of Diſgrace, Impriſonment, Penalties, and Forfeitures. On the other Hand, the Ingenuity of the Manufacturer, ſtimulated by his Intereſt, has at all Times enabled him to deviſe a thouſand Ways of eluding the Vigilance, or corrupting the Integrity of the Exciſe Officer.—Theſe are the Two other Sources of Evaſion.

This Evil, which is in a greater or leſs Degree eſſentially inherent in the Survey Syſtem, is injurious to the fair Trader, inaſmuch as it enables the Smuggler to underſell him; to the Revenue, by the Loſs of a Portion of the Duty which ought to be paid; and to the Community at large, 1ſt, by occaſioning the neceſſity of compenſating for this Loſs by a proportionate Increaſe of the public Burthens; 2dly, by its Tendency to occaſion the Production of an inferior and imperfect Article, on account of the frequent Hurry and Confuſion in conducting the various Proceſſes of the Art, which fraudulent Concealments muſt ever give Riſe to; 3dly, by the numerous Bankruptcies to which Smugglers are continually expoſed, from the Loſſes they incur by Seizures, Convictions, and Inability to compel the Payment of their Debts; for the Law, for wiſe and juſt Reaſons, will not aſſiſt them to recover thoſe Debts, if contracted, as they generally muſt be, on illegal Conſiderations.

Report 1798, Appendix pa. 139—140, &c.

A remaining and very obvious Objection to Survey, is the comparative Expence of Collection under it; for it is plain that if a given Sum, ſay £. 500,000, were to be raiſed on the Diſtilleries, *ſuch* Sum, ſecured and collected under a previous Computation, would be got with ſcarcely any Deduction on Account of Charges, while the ſame Sum levied Piecemeal under a Plan of Survey, and ſubject to all the Riſks of Loſs by Evaſion, Delay, and Bankruptcy, and all the Expence of Inſpection and Checks of various Sorts, executed by different Officers, in order to prevent or counteract Colluſion, Neglect, or Idleneſs, on the Part of all or any of them, would almoſt inevitably ſuffer either a large Defalcation before it reached the Exchequer, or arrive there ſubject to, and directly or indirectly burthened with, and as it were mortgaged for, the Amount of a great ſubſequent Deduction *.

Let us now turn to the *Syſtem of Licence.* The Advantages belonging to this Plan have already been ſtated, or implied in the Statement of the Diſadvantages alledged to belong to the other. Among the principal Merits aſcribed to it are, 1ſt, the ſecure Receipt of the whole Licence Duty without Riſk, and almoſt without Expence; 2d, a free and comfortable Exerciſe of his Calling by the Diſtiller, redounding in its Conſequences to the Popularity of Government, and thereby in no ſmall Degree to the Advantage of the Public; 3d, the alledged Diminution (certainly but ill made out in Proof or Argument) of the Temptation to, and Loſs by Smuggling; 4th, the Spur it affords to Induſtry and Invention in the progreſſive Improvement of an uſeful Art, not otherwiſe to have been attained or expected; 5th, its Tendency to increaſe the total Amount of the Article manufactured, and conſequently (when the Fact of ſuch Increaſe ſhould come to be aſcertained, and the Amount of the Annual Licence Duty thereupon augmented) to produce, independent of the Cheapneſs of Collection, a greater Receipt at the Exchequer than could have been raiſed under a ſimilar Rate of Duty by Survey.

Vide infra, p. 19, 20, &c.

The reaſonable Expectation of ſeveral of thoſe Advantages, was probably the efficient Cauſe of the Adoption of this Plan about Fifteen Years ago.

In 1784, 1785, and 1786.

The firſt Experience of its Effects ſeemed to many to afford the faireſt Proſpect that thoſe Hopes would be realized.

Soon, however, a Fact began to appear of a moſt important Nature in regard to the preſent Enquiry, which firſt diſcovered itſelf after the Introduction of Licence, and being a natural Reſult thereof, is admitted on all Hands to have been occaſioned by it. This Fact is, an increaſed Rapidity of Diſtillation beyond what had ever before been practiſed in Fact, or foreſeen by Theory.

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* On Account of the increaſed contingent Expences which might thereby have been occaſioned in the Collection; ſuch as Premiums to Officers, Coſts of Proſecutions, &c.—By the Plan of our Exciſe Eſtabliſhments, it happens that all ſuch Charges are deducted *previous* to the Payment of the Revenue into the Exchequer; but it is a ſuppoſable Caſe that they might have been ſo conſtituted, as that many of the Charges incurred might have been left to be paid out of that particular Fund, or from the general Aggregate of the Revenue, *after* the groſs Amount had been paid into the Exchequer.

The Diſtiller began to work as it is called *againſt Time*, and the whole Ingenuity of the Trade was employed to diſcover the Means of increaſing the *Power of their Stills*, ſo as to enable them to manufacture a greater Quantity of Spirits in the Courſe of the Year for which the Licence was purchaſed, than the Legiſlature had calculated upon when the Amount of that Licence, in proportion to the ſolid Content of the Still, was fixed. That Amount at firſt, in the Lowlands, was no more than £. 1. 10*s*.(1) per Cubic Gallon, and in the Highlands £. 1.(2) ſubject to which Payment, ſecured by anticipated Inſtalments and Bond, the Trade was left at Liberty to diſtil as much as they pleaſed, provided they uſed no other or larger Still than that which they had entered with the Exciſe *. There is Reaſon to think, from various Expreſſions in the Statutes, and from other Evidence, that this firſt Amount of Duty was computed on a Suppoſition, that the Average Quantities of Spirits manufactured under it would pay, at the Rate of about 6 *d*. per Gallon †. It muſt have been on Information collected from the Diſtiller, the Exciſe Officer, or both, that this Computation was formed. We need not ſtop to enquire how far thoſe Diſtillers, who may have furniſhed ſuch Information, acted with entire good Faith on the Occaſion ‡. It ſeems pretty certain, that if they ſhould be ſuppoſed to have repreſented the then Power of their Stills under what they knew it to be, ſtill they themſelves were entirely in the Dark as to the Poſſibility of its being carried to that ſurpriſing Extent of which it has ſince been diſcovered to be capable; if it is fair to ſuppoſe, for Inſtance, that the Diſtillers then thought while Government meant to levy upon them 6 *d*. per Gallon, that they ſhould only pay in fact One Half of that Sum, yet ſtill in all Probability they were them-

(1) 26 Geo. 3 .c. 64.
(2) 24 Geo. 2. c. 46.
25 Geo. 2 c. 22.

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* *Vide infra* as to *fraudulent Increaſe* of Capacity, pages 22, 23.

† As to the *Lowlands*, *vide* 26 Geo. 3. cap. 64. §. 2. and §. 33. " *Which Sum of* 2*l*. together " with the Duties by this Act directed to be paid in Scotland upon Licences, ſhall be *held and deemed* " to be equivalent to the Duties payable in England, *(at that Time* 2*s*. 6*d*. *per Gallon)* upon " Spirits of Engliſh Manufacture."—As to the *Highlands*, *vide* 25 Geo. 3. c. 22. §. 8. The largeſt Stills were confined to 40 Gallons; Licence Duty £. 1. per Gallon, or £. 40. per Still of 40 Gallons; allowed Produce 1,660 Gallons of Spirits, £. 40.=800*s*. 1660÷800=6*d*. and 3-40ths of a Penny. Thus if the Lowlanders were alſo *to be deemed* to pay 6*d*. under their £. 1 10*s*. of Licence, there was a fractional Difference between their Duty and that of the Highlanders. *Vide infra*, p. 33, concerning the fractional Inequality between the Duty paid by Diſtillers working in England and in Scotland for the Engliſh Market.

‡ " Do you know of any Declaration made by the Diſtillers on which that Bill (26 Geo. 3. c. 64.) " was founded?—While the Bill was in Agitation it was declared by the Diſtillers of Scotland, that " they could work their Stills but once in 24 Hours.——Do you know whether the Licence Duty " of £. 1 10. per Gallon per Annum was made on a Computation of working once or oftener in " 24 Hours?—On the Declaration of the Scotch Diſtillers, that they could work once only in 24 " Hours."

Evidence of Mr. Benwell before a Committee of the Whole Houſe, 5th February 1788. } Appendix 1798, p. 351.

ſelves ſo ignorant of the aſtoniſhing Amount of the real Sum, which by Means of accelerated Diſtillation might have been ſaved, as never to have dreamt that ſuch Saving might produce in their Favour a Diminution of the Duty from the intended 6 *d.* to about ½ of a Farthing or $\frac{47}{48}$ Parts of the Whole. This it now appears to have been able to do, even upon the moderate, and indeed erroneous Hypotheſis, according to the preſent State of the Evidence *, that the Still can be diſcharged above Once in every 7½ Minutes.

* Mr. Whyte. Report 1798, Appendix, p. 9. 104.

It is not improbable that Government might have continued for a very conſiderable Time far behind the Manufacturer in the Knowledge of the increaſing Power of the Still, had it not been for an Arrangement which took place between the Trade of England and Scotland † immediately on the Eſtabliſhment of the Licences in the latter Part of the Kingdom. It will therefore be fit to give in this Place ſome Account of the Origin and Nature of that Arrangement, and of the different Variations it has undergone, which will be beſt done by tracing the relative State of Duties on the Scotch and Engliſh Diſtilleries, as it has ſtood at different Times ſince the Beginning of this Century.

Appendix (M.)

† Mr. Stein's Second Memorial, Appendix (E. 2.)

By the Treaty of Union, Article 7th, it was provided, " That all " Parts of the United Kingdom ſhould be for ever liable to the ſame " Exciſes on all exciſeable Liquors," (with certain Exceptions as to Malt Liquors, not material to be mentioned here); and by Article 18th it was declared, " That the Laws concerning ſuch Exciſes, to which Scot- " land was by virtue of that Treaty to be liable, ſhould be the ſame from " and after the Union as in England."

5 Anne, c. 8.

By the immediate Operation of theſe Proviſions, the Amount of the Exciſe Duty on Spirits (and indeed the Mode of its Aſſeſſment and Collection, of which afterwards,) became the ſame in both Countries, and it continued exactly on that Footing down to the 9th of Geo. 2. 1736, when an Act paſſed, famous in the Hiſtory of that Time, and known by the Name of the *Gin* Act, the Intention of which was to put a Stop to the pernicious Uſe of Spirits among the People of inferior Rank. By this Act an Annual Licence Duty of £. 50 was charged on every Perſon who ſhould retail Spirits, either in England or Scotland, in Quantities leſs than Two Gallons, and a Duty of 20 *s.* was impoſed on every Gallon ſo retailed.

9 G. 2. c. 23. § 1.
- - - § 4.
- - - § 3.

But the concluding Clauſe declared, that thoſe Duties ſhould not extend to " Spirits made or diſtilled from Malt, and *retailed* and *conſumed* within that Part of Great Britain called Scotland, which Spirits are commonly called or known by the Name of *Aquavitæ* in that Part of the Kingdom."

9 G. 2. c. 23. § 22.

It is clear that the Impoſition of theſe Duties was intended as a prohibitory Regulation of Police, rather than as a Proviſion for altering the

Quantum of Revenue. The Act therefore cannot properly be conſidered as having introduced any Difference in that Reſpect between the two Kingdoms.

16 Geo. 2. c. 8. § 1. § 8. § 2. § 13.

By 16 Geo. 2. c. 8. that Law however was repealed, and by the ſame Statute an Annual Licence of only 20 *s.* was laid on Retailers of Spirits, and an additional Duty impoſed, Part on the Low Wines and Part on the Spirits, manufactured in Great Britain. Here then was a new Revenue Law increaſing the Rate of Duty, with a View no Doubt of increaſing its Produce, and this Act contained an Exemption in favour of Scotland in the very ſame Words as had been uſed in that of 9 Geo. 2. This therefore created, for the firſt Time, a Diſtinction between the Exciſe Duties on Spirits in England and Scotland.

§ 1. and 5. § 26.

By the 24th of Geo. 2. c. 40. a ſimilar Increaſe of Duty was ſuperadded to that introduced in the 16th Year of that Reign, and the ſame Exemption was again extended to Scotland.—In an intermediate Act, 19 Geo. 2. c. 12. impoſing a ſmall additional Duty, Part on Low Wines and Part on Spirits, this Exemption had been omitted, as it was alſo in the ſubſequent Act of 33 Geo. 2. c. 9. by which the Duty on Low Wines was raiſed from 4 *d.* to 9 *d.* and that on Spirits from 1 *s.* to 2 *s.* 3 *d.* The Duties impoſed by the Two Acts of 16 Geo. 2. c. 8. and 24 Geo. 2. c. 40. and from which, as we we have ſeen, Spirits made in Scotland for Conſumption there were exempted, amounted together to 2½ *d.* per Gallon on the Low Wines, and 7½ *d.* on the Spirits. Theſe Duties were always charged to the Scotch Diſtiller when he demanded a Permit for ſending Aquavitæ to England, in Addition to whatever Sum he had before paid, or been charged with for theſe prior and intermediate Duties, for which he had no Exemption.

But in the Year 1784 the Statute of 24 Geo. 3. c. 46. § 1. having diſcontinued for Two Years all the then exiſting Duties on the Diſtilleries both in England and Scotland, impoſed the ſame Duty of 5 *d.* per Gallon of Waſh over both Parts of the United Kingdom. This Duty was ſo charged on a new and higher Rule of Preſumption, which aſſumed, that 100 Gallons of Waſh might produce 20 Gallons of Spirits; for by §. 4, the Exciſe Officer was directed in his Books of Account, "*to give Credit to* the Diſ-"tiller for Spirits diſtilled from Grain, *at the Rate of* 20 *Gallons* 1 *to* 10 *over* "*Hydrometer Proof* per 100 Gallons of Waſh." The Engliſh Diſtillers have generally alledged, that they ſeldom can obtain more than 18 Gallons, employing, according to what is ſtated to be their general Practice, One Quarter of Grain in the Manufactory of every 100 Gallons of Waſh; If the 20 Gallons of Spirits were actually diſtilled from the 100 of Waſh, the Duty paid per Gallon of Spirits at the then Rate would amount to juſt 2 *s*, 1 *d.* or if only 18 then to 2 *s.* $3\frac{7}{9}$ *d.*—The Law laſt mentioned is commonly known by the Name of *The Waſh Act*.

This Act was alſo remarkable for introducing the Neceſſity of meaſuring the Strength of Spirits by the Hydrometer *, and likewiſe for fixing, by the ſame Words, the Degree of Strength of the Quantity of Spirits to be given Credit for as ſo meaſured, at "1 to 10 over Hydrometer Proof."

By 27th Geo. 3. c. 31. § 17. a particular Sort of Hydrometer, the Invention of Mr. Clarke, and called by his Name, was enjoined to be uſed, by a Proviſion which has been renewed from Time to Time, with the Intention, as thereby declared, of continuing the Uſe of it only till certain Experiments, then in the Contemplation of the Legiſlature, ſhould have aſcertained the moſt accurate Inſtrument that could be contrived to be ſubſtituted in its place. A Courſe of ſuch Experiments was actually inſtituted by the Orders of Government, and certain Perſons eminent for Science were employed in making them, whoſe Reports have been for ſome Time in the Poſſeſſion of the Public †; but either becauſe ſome of thoſe Perſons differed from one another in the Concluſions they drew, and the practical Uſe they recommended to be made of them, or for ſome other Reaſons, no new Inſtrument has hitherto been adopted in Conſequence thereof.

The Principle of the Waſh Act continues to this Day in England, but its Operation remained in Scotland no longer than to the 5th of July 1786, when the firſt Lowland Licence Act of 26 Geo. 3. c. 64. took Effect. At the ſame Time an Act was paſſed, 26 Geo. 3. c. 73., increaſing the Waſh Duty in England to 6*d.* per Gallon, or 2*s.* 6*d.* on the Spirits, at the ſame Credit of 20 Gallons to the 100 of Waſh.

By the 28 of Geo. 3. c. 46, although there was no expreſs Repeal of the former Act, giving a Credit of 20 Gallons for every 100 Gallons of Waſh, yet the Diſtiller was virtually prohibited from extracting more than 19 Gallons therefrom by Sect. 71 of that Statute, which impoſes a Penalty of 5*s.* for every Gallon more than 19, 1 to 10 over Hydrometer Proof, which ſhall be ſo extracted. But as, notwithſtanding this Clauſe, the Engliſh Diſtiller is ſtill entitled to Credit by virtue of the former Acts 24 G. 3. c. 46. § 4, and 26 G. 3. c. 73. § 25. for 19 Gallons of Spirits from his 100 Gallons of Waſh, on each of which Gallons of Waſh he now pays a Duty of 10*d.* making £.4. 3*s.* 4*d.* on the whole Quantity, the Duty he will pay on his Spirits if he fills up his Credit (according to the received Expreſſion) will only be 4*s.* 4$\frac{7}{12}$*d.*

Since the Year 1786, this Engliſh Waſh Duty has been progreſſively raiſed from 6*d.* to 7*d.* (1) 8*d.* (2) 9*d.* (3) and 10*d.* (4) at which Rate it

(1) 31 G. 3. c. 1.
(2) 34 G. 3. c. 2.
(3) 35 G. 3. c. 11.
(4) 37 G. 3. c. 14.

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* Not by any ſpecific enacting Clauſe, but by Reference to the Uſe of ſuch an Inſtrument in the Words quoted above and in the foregoing Paragraph.

† *Vide* Philoſophical Tranſactions, 1790, Part 2. Vol. LXXX.—Alſo Mr. Ramſden's Account of Experiments, &c. Quarto, 1792.

now remains, ſo that the Duty on the Spirits is now, and has been ever ſince the Year 1797, at the Rate of 4*s.* $7\frac{5}{9}$*d.* 4*s.* $4\frac{7}{12}$*d.* or 4*s.* 2*d.* according as the Spirits made or given Credit for have been 18, 19, or 20 Gallons from the 100 Gallons of Waſh.

26 Geo. 3. c. 64. § 31. By the Scotch Diſtillery Act of 1786, 26 G. 3. c. 64., which was temporary, and to continue in force only for Two Years, it was provided, that all Spirits not exceeding in Strength 1 to 10 over Hydrometer Proof, manufactured in Scotland, and brought from thence into any other Part of the United Kingdom, ſhould, *on the Arrival thereof*, over and above what had been previouſly paid, be charged with 2*s.* per Gallon, which, together with the Licence Duty, it was thereby declared "*ſhould be deemed equivalent to the Duty then payable in England on Engliſh-made Spirits*, i. e. 2*s.* 6*d.* The 30th Section enacted, that no Spirits made in Scotland ſhould be removed or ſent from thence into any other Part of Great Britain by Land Carriage.

By that Act no Proviſion whatever was made for the Caſe of Spirits diſtilled in England and ſent into Scotland, whether by Sea or Land. The laſt mentioned Sum of 2*s.* with the ſubſequent Increaſe of 6*d.* now about to be mentioned, has been generally known by the Name of the *Equalizing Duty*.

We have before ſtated on what Grounds that Duty came to be firſt fixed in 1786, at 2*s.* and at that Rate it remained till the paſſing of the Act of 28 Geo. 3. c. 4. §. 1. by which an additional Duty of 6*d.* was impoſed on every Gallon of Spirits diſtilled in Scotland, and brought from thence by Sea into any Part of the United Kingdom, after the 1ſt of February and before the 5th of July 1788, to be paid by the Importer *before* § 2. *the landing thereof*. The Impoſition of this additional Duty of 6*d.* aroſe from an Alarm among the London Diſtillers, in conſequence of the great Quantities of Scotch Spirits which had been ſent into England, and particularly to the Port of London, ſince 1786. This produced a Petition from the London Diſtillers, and a Counter Petition from the Scotch; and an Enquiry took place in this Houſe before a Committee of the whole Houſe, in the Courſe of which Witneſſes were produced on the Part of the former, who ſtated, that the Licence Duty impoſed in Scotland by the Act of 1786, had been eſtimated as equivalent to 6*d.* per Gallon, on the Declaration of the Scotch Diſtillers that they could not work their Stills oftener than Once in Twenty-four Hours, whereas ſince that Period, by working in the rapid Manner they had of late practiſed, and which it was ſaid had been foretold would be the Caſe, to the Extent of Six Times in Twenty-four Hours or upwards, they had reduced that Duty to One Penny, or at leaſt not to exceed Two Pence per Gallon. From this and other alledged Circumſtances, they contended that the Scotch Diſtillers had an Advantage of 13½ *d.* per Gallon over them in the Engliſh Market, according to a Computation ſtated by a Witneſs produced on their Behalf. This Evidence was controverted by ſeveral Perſons produced as Witneſſes on the Part of the Scotch. In the Reſult, the Statute in queſtion was paſſed, viz. 28 Geo. 3. c. 4. but was to continue in force only till the 5th of July enſuing, then to expire at the ſame Time with that of 26 Geo. 3. c. 64. of which it was meant to be an Amendment. In the mean Time, during the ſhort Space of its Duration, the Scotch Manufacturers alledged, that the additional 6 *d.* operated as a Prohibition upon them, and entirely excluded them from the Engliſh Market; and the Bankruptcies of many of the principal Diſtillers in that Country, which about that Time took place, were by them imputed to that Cauſe.

In this Situation Matters ſtood on the 5th of July 1788, when the firſt Lowland Licence Act, which has been ſo often mentioned, expired, and a new Act was paſſed, having Commencement from that Date, 28 Geo. 3. c. 46. The Lowland Licence Duty was now made £. 3, and as to the Spirit Trade from Scotland to England, it was thereby regulated upon an entirely new Syſtem; for it was then enacted,—and with a few immaterial Alterations the Principle then introduced has been continued ever ſince,—that the Diſtiller in Scotland who intended to manufacture for England, ſhould give Notice, and make Entry of his Work for that Purpoſe, uſe Stills of a Size not under 200 Gallons for Waſh, and 50 for Low Wines, and take out a Licence in the ſame Manner as other Diſtillers in Scotland, but he was to have a pro-rata Abatement of his Licence Duty at the Rate of 300 Days to the Year, as long as he ſhould continue to work for the Engliſh Market, and to pay in lieu thereof to the Exciſe in England, a Duty of 2 *s.* 9 *d.* on every Gallon of Spirits 1 to 10 over Hydrometer Proof, imported by him into that Country, before landing them. The Duty at that Time on Spirits made in England for the Engliſh Market was 6 *d.* per Gallon of Waſh, which at 18 Gallons of Spirits from the 100 of Waſh gives 2 *s.* 9 ¼ *d.* and at 19 Gallons of Spirits to the 100 Gallons of Waſh, 2 *s.* 7 *d.* $\frac{11}{19}$.—The Credit of 20 Gallons had been then virtually prohibited.

This Act of 28 Geo. 3. c. 46, as far as regarded the 2 *s.* 9 *d.* to be paid on the Importation of Scotch-made Spirits into England, having expired, the preſent Duty on ſuch Spirits ſo imported, amounting in the Whole exactly to 4 *s.* 7 *d.* has been impoſed gradually in the following Manner: By 31 Geo. 3. c. 1. 5½ *d.*; by 33 Geo. 3. c. 61. 3 *s.* 2 ½ *d.*; by 34 Geo. 3. c. 2. 5 ½ *d.*; and by 37 Geo. 3. c. 14. 5 ½ *d.*; theſe Four ſeveral Sums amounting exactly to the 4 *s.* 7 *d.*

By the ſame Act, when a Diſtiller in England was deſirous of making Spirits for Exportation to Scotland, he was to give a Notice to that

28Geo.3.c.46.§36.

Effect, and make Entry and take out a Licence exactly in the ſame Manner as the Scotch Diſtiller was to do, and to pay the ſame Rate of Licence Duty per Gallon of the Contents of his Still as the Scotch Diſtiller, and with no other Difference between them, but that when he was thus working for Scotland, he was to uſe no Waſh Still that would not contain 1600 Gallons, and no Low Wine Still whoſe Capacity was leſs than 850 Gallons.—When a Scotch Diſtiller having for ſome Time worked for England, wiſhes to return to the Scotch Market, he is, under the Act of 28 Geo. 3. c. 46. after Notice given, to be again put under his original Licence, according to the Proportion of it which had not been abated during the Time in which he worked for England. The Engliſh Diſtiller ceaſing to work for Scotland, ceaſes alſo to be under the Licence Duty for that Country, and comes again under the Law with reſpect to the Duty on Engliſh Diſtillation for the Engliſh Market.

By the ſame Act, §. 2, all Diſtillers in the Lowlands of Scotland, working for the Scotch Market, were limited to uſe Waſh Stills not under 50 Gallons, and for every ſuch Waſh Still a Low Wine Still not under One Fourth Part of that Capacity.

At that Time, by Force of the Statute of 14 Geo. 3. c. 73. §. 2. the Engliſh Diſtillers for the Engliſh Market were obliged to uſe Waſh Stills not under 400 Gallons, and Low Wine Stills not under 100 Gallons; and this continues to be the Law with regard to them in that Reſpect.

The Rule as to Diſtillers in Scotland for the Scotch Market, above ſtated to have been introduced by the 28 Geo. 3. c. 46. alſo continues, with this only Difference, that his Waſh Still muſt be not leſs than 52 inſtead of 50 Gallons; the Low Wine Still to be as before One Fourth of the Waſh Still.

In the Quantum of Capacity preſcribed by theſe different Statutes, the Meaſure is confined to the Body of the Still, *excluſive of its Head*.

With regard to the Computation of Capacity, according to which the Amount of the Licence Duty has been regulated in Scotland, it was at firſt, by the Statute of 26 Geo. 3. c. 64. §. 2. directed to be taken upon every Gallon of ſuch Capacity, *including the Head*, and was thus continued till 33 Geo. 3. c. 61. §. 1. by which it was enacted, "That the "Duty ſhould be charged upon every Gallon of the Content of the Still, "*including the Head and every Part thereof, and of any Horn, Pipe, Tube,* "*or other Apparatus therewith connected, under whatever Name or Denomination the ſame may be known, as far as the Steam can aſcend.*"

To return now to the Conſideration of the Defects belonging to the Licence Syſtem;—the moſt incurable of them are thoſe which ſeem to be inſeparable from the Neceſſity created by it, of conſidering Rapidity of Work as the firſt Object in the Conduct of the Manufacture. They ariſe, 1ſt, from the *phyſical* Difficulty, if not Impoſſibility, of aſcertaining the ultimate Stage to which the Power of the Still may be carried; 2d, from the Cauſes, *both phyſical and moral*, which muſt operate to render a Rate of Duty calculated on ſuch extreme Rapidity, unequal in a great Variety of Degrees on the *many* who might attempt, and muſt find themſelves unequal to reach it;—this is its firſt and immediate Tendency; but in the End its natural Conſequence ſeems to be, to drive the whole Trade into the Hands of the *few* who ſhall acquire the Skill and Dexterity neceſſary for the conſtant Execution of their Work according to its Principle.

Laſt Year it was thought hardly to deſerve Credit, when an Exciſe Officer ſtated the Fact of a Still being charged and diſcharged (according to his own perſonal Obſervation) Once in every Eight Minutes, and (according to Information which he believed) Once in every Five Minutes.

Mr. Whyte, Report 1798, Appendix p. 92 & 94.

We have now Information of a Diſtiller, who ſeveral Months ago, by Means of a new Invention, had made ſuch a farther Progreſs as to have been able to charge and diſcharge his Waſh Still in leſs than Three Minutes, and who ſince, by an Apparatus yet farther improved, has found that he can work at the Rate of Once in every 2½ Minutes; and we have the Opinion of a Gentleman of great Science and Knowledge in the Principles of Diſtillation, that even that is not the laſt attainable Limit of Rapidity. Theſe Facts excite Surprize, accompanied with ſome Suſpicion of Error or Inaccuracy.

Dr. Jeffray, Appendix (M.)

But if there is no Miſtake in the Statements of the Diſtiller in queſtion, what ordinary Imagination can ſtill ſtretch beyond his Improvements, and conceive it poſſible, if deſirable, that this Art ſhould be puſhed on even beyond that Boundary?—that Waſh, ſay to the Amount of 16 Gallons, ſhould, in the ordinary Courſe of an extenſive Trade, be transfuſed into a Still, the Low Wines evaporated from it, and the Spent Waſh run off, ſo as to leave the Still ready for the Reception of the next Charge, in a Space of Time ſhorter than the 22d Part of an Hour;—and that this may be repeated at the ſame Rate the whole Year, or more than 105,600 Times in Two Hundred Days *. If there is any where in

Appendix (M.)

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* This is the Diſtiller's Year if he works only 300 Days, and 1-3d of his licenſed Time, during that Period, is employed in doubling.

this Buſineſs a conceivable *Ultimatum*, where is the Fancy to place it? Are we to proceed in its Purſuit to a fractional Part of a Second, and ſtill to expect the Charge of the Veſſel with cold Waſh, which is to be raiſed throughout its whole Maſs to the Heat of the boiling Point, the Evaporation of the Spirit, and the Effuſion of the Spent Waſh, to go on in Succeſſion, and yet all within that Space or rather Point of Time, without imminent Danger every Moment of being ſtopped in our Career by the ſudden Deſtruction of the Apparatus, and even of the Workmen, and the inſtantaneous Diſſipation of that Spirit in the Expanſe of the Atmoſphere, which one would, *a priori*, ſuppoſe no human Art could, under ſuch Circumſtances, retain within the Incloſure of any Veſſel, and force, as it were in the very Inſtant of its Formation, at once loſing and reſuming its Liquidity, to proceed forwards in its Diſcharge, in that Form, along the Channel of the Worm?

After all, the Inexpediency of adapting a Licence Duty to this particular Caſe of increaſed Rapidity is ſo clearly felt, that the Amount which is recommended for the preſent is only £.162 per Gallon; while it is calculated that the improved Rate of Work would afford ſomewhat more than £.265. But ſurely, though ſuch a comparatively moderate Rate would, even on the Syſtem of ſimple Licence, be more wiſe and prudent than the Extreme of Duty which the Celerity in queſtion might ſeem to point out, it affords no Proof of the Advantage of ſuch Licence over Survey.

Appendix (M.)

Another Objection, and one which has been the moſt frequently urged of any, againſt the Method of Licence, is, that the rapid Diſtillation it naturally produces, is hoſtile to the Quality and Salubrity of the Spirit.—It would appear that the Opinion of the Committee of laſt Year had fluctuated conſiderably on this Queſtion in the Courſe of their Enquiry; and they at length ſtated in their Report, that "ſufficient Reaſons had not been laid before them to induce them to adopt any decided Opinion that there is a material Difference between the Wholeſomeneſs of Spirits ſkilfully though rapidly diſtilled." Your preſent Committee think themſelves warranted in forming a leſs doubtful Judgment in this Reſpect. The Inveſtigation of this Year has fully eſtabliſhed a Point left very uncertain on the Evidence of the former, viz. that the Spirits diſtilled in the Highlands have a pleaſanter Flavour, at leaſt, if not alſo a more wholeſome Quality, than thoſe uſually made in the Lowlands. This has been corroborated by the Opinion of a Member of the Committee, both theoretically and practically converſant with the Art. It has been explained indeed with much ſcientific Ingenuity, on a Ground tending to prove, that its Connection with ſlow Diſtillation is merely accidental;—ſtill, however, this is but Speculation, while the mere Fact ſeems now put beyond a Doubt, that the Highland Spirits, which are more ſlowly diſtilled than thoſe in the Lowlands, are at the ſame Time of a better and more agreeable Quality. That theſe Two Circumſtances are the one

P. 10.

Appendix (M.)

Mr. Stein.

Appendix (M.)

the Cauſe and the other the Effect certainly cannot be demonſtrated: But as it is alſo true that their being ſo has not yet been diſproved, it might be very difficult to reſiſt that natural Concluſion, if it were aſcertained, 1ſt, that they conſtantly accompany one another in thoſe Highland Diſtilleries which produce the Sort of Spirit in queſtion; and 2dly, if the Slowneſs of Diſtillation were proved to be the only Circumſtance in the progreſſive Proceſſes from the Worts to the Spirits in thoſe Diſtilleries, in which they differ from thoſe of the Lowland Diſtillers, who only uſe Malt. That however is not the Caſe. A Method has been ſuggeſted, of joining to rapid Diſtillation the Advantage of that Peculiarity in Quality and Flavour which belongs to the Whiſkey made in the Highlands;—a Method which, as far as the Committee are capable of underſtanding it, ſeems ſomewhat analogous to the Attempts ſo often made at the Production of Wine, Mineral Waters, and other natural Liquors of a Compound Sort, by the artificial Combination of the different elementary Ingredients, which are found by chemical Analyſis to be united in their original Compoſition. Thus an artificial Burgundy has been attempted to be formed, by mixing together, in the ſuppoſed natural Proportions, Water, purified Brandy, and the eſſential Oil of the Burgundy Grape; and of late Years all the celebrated Mineral Waters in this and other Countries have in the ſame Way been imitated. But there is ſtrong Reaſon to believe, that the beſt of thoſe differ from, and fall ſhort of the Compoſitions effected by what has been called the Chemiſtry of Nature, whether, 1ſt, in her regular Operations in the vegetable Kingdom, for the Production of Matters diſtinguiſhed by ſpecific Taſtes, Colours, Odours, &c.; or, 2dly, in the accidental Combinations which ſhe forms, either by her ſucceſſive Proceſſes of Fermentation, or during the caſual and partial Concurrence, at one and the ſame Time, of Two or more of thoſe Sorts of Fermentation, as the vinous and acetous, in ſome heterogeneous Maſs of Liquid, ſuch as the Juice of the Grape, Water impregnated with the Extract of Malt, &c. &c. On ſuch Occaſions new Combinations of ſome or all of the elementary Parts ſeem often to be formed, in Proportions and under Modifications which Science, it is apprehended, will never be able to trace, nor the moſt ſkilful Obſerver of her Operations ever learn to counterfeit.

To put this Sort of Imitation of Highland Whiſkey to the Teſt of Experience, the ſame Member of Your Committee, who has been already mentioned, informs them, that he ſome Time ago gave Inſtructions for making Experiments with that View; But they add with Regret, that hitherto he has not been enabled to communicate to them the Reſult of thoſe Experiments. Mr. Stein.

But on this Point, viz. the greater Chance at leaſt of ſecuring the Manufacture of a purer, more grateful, and wholeſomer Spirit, by the ſlow than by the more rapid Method of working, Your Committee muſt beg Leave to refer the Houſe to the various Opinions of learned Chemiſts and Phyſicians, which will be found in their Appendix *.

* Appendix (L.)
Dr. Black, 1.
Dr. Inghenhouz, 2.
Dr. Sir Alex. Bannerman, Bart. 3.
Dr. Geo. Skene, 4.
Dr. Dyce, 5.
Rev. Geo. Skene Keith, 6.
Mr. Delamie, 7 & 8.

The compulſory Practice of too rapid Diſtillation, to which the Licence Syſtem forces the Manufacturer, is now alſo clearly proved to have a natural Tendency to occaſion a Waſte not only of Fuel, but of the valuable Material which forms the principal Subject Matter of the Manufacture(*).

(*) Mr. Sligo. Appendix, (K. 1.) (O.)

A profuſe Conſumption of *Coals*, if in the Neighbourhood of rich and extenſive Mines, may not perhaps be an Object of great public Conſideration. The Share that ſuch a Waſte may have in occaſioning a Scarcity and Dearth of Fuel at ſome remote Period, cannot be of great Moment to the *preſent* Intereſts of the Community; and as to the Diſtiller's private Intereſt, he has a fair Right to judge for himſelf. If a prudent Man, he will balance together the Advantages and Diſadvantages ariſing to his Buſineſs from rapid Diſtillation, obtained by the Means of an increaſed Uſe of Fuel; and the Law, it may be thought, ought not to interfere between him and his own Judgment in regard to his own Concerns. It would probably be found difficult to juſtify ſuch an Interpoſition on any Principles either of Juriſprudence or Legiſlation, to be traced in the Conſtitution or Practice of this or any other Country; —but as to ſuch Interference with regard to a profuſe Waſte of *Grain* (even although for the Benefit upon the Whole of the Individual) in a Manufacture which many conceive ought always to be kept within very narrow Limits, and which the Legiſlature of this Country has thought it its Duty at all Times to watch with an attentive Eye, and upon ſeveral Occaſions, under Circumſtances of temporary Scarcity, has made no Scruple entirely to ſuſpend, the Caſe appears to be widely different.

Supra, p. 6.

The Facility which has been found to exiſt hitherto, or at leaſt up to a very late Period of the Licence Syſtem, of a fraudulent Evaſion of Duty under it to an almoſt unlimited Amount, although its chief Boaſt has been to render that impoſſible, was compleatly proved by the Evidence of laſt Year, and the Account then given by the Officers of Exciſe, particularly one who had the principal Share in bringing the Matter to light; for, in the Spring of 1797, upon a ſpecial Survey of much the greater Number of Lowland Diſtillers, and of ſeveral of thoſe of the Intermediate Diſtrict, a moſt extenſive and extremely diverſified Syſtem of Contrivances to increaſe the effective Capacity of their Stills greatly beyond their licenſed Entries, was detected; by which Kind of Ingenuity they had been able—ſome of them for a very conſiderable Length of Time—to combine the Uſe of this Addition of unlicenſed Contents with the Advantage derived from a Diſtillation infinitely more rapid than that upon which the Licence Duty had been calculated; whereby, upon the Whole, they reduced the Rate of Duty actually paid by them on

Report 1798, Appendix, p. 250, &c.

on the Gallon of their Spirits, to ſuch a Degree as to render it almoſt entirely without Effect, as an Item in the aggregate Amount of what they had to expend in the Production of their Manufacture. Even at this Time, notwithſtanding the beneficial Effects of that Survey, the ſame Officer thinks he has Reaſon to ſuſpect that this Fraud of increaſed Capacity is ſtill carried on, though in a Shape and Form different from the Modes which were formerly practiſed *; and they muſt have attended very ſuperficially to the Nature of contraband Inventions, and the inexhauſtible Store of Reſources belonging to every Species of Smugglers, who fancy that any Mode of Licence, any Size or Form of a Still, or any preſcribed Method of erecting and working it, can completely defeat that reſtleſs Activity which prompts and enables the experienced Practitioner in ſmuggling to elude every Contrivance of the Law, and every Exertion of its Miniſters.

And here Your Committee feel it their Duty to proteſt againſt an Argument which ſome Diſtillers, in their Eagerneſs to ſupport the unmixed Syſtem of Licence, have advanced, namely, that their Diſcoveries in the Art of rapid Diſtillation, though confeſſedly attributable to the Deſign of diminiſhing that Rate of Duty which the Legiſlature, by Laws framed with the Concurrence of their own Repreſentatives, intended they ſhould pay, are the Fruits of a laudable and praiſe-worthy Ingenuity, and entitled not only to Encomium, but to be rewarded at the Expence of the Public. The only fair Way in which the Argument in favour even of the Innocence of ſuch Evaſion can be put, ſeems to be this; that the Diſtiller who pays for his Licence purchaſes the Liberty † to work in any Manner, and to any Extent he pleaſes, during the Period of Time for which ſuch Licence is granted; and indeed it muſt be confeſſed, that the ordinary Senſe of the Word *Licence*, may be thought to give ſome Countenance to that Interpretation of it. When, however, the whole of this Matter is conſidered, according to its true Nature, Subſtance, and Hiſtory, as explained in the foregoing Pages, and more clearly to be traced in a Variety of Evidence and Documents in the Appendix of this and the former Year, a Doubt cannot remain, but that it was the common Underſtanding of the Government and the Diſtiller, when Licence was ſubſtituted in the room of Survey, that the Rate of that Licence ſhould be fixed upon the Principle of an *equal* Payment, by the whole Body of the Trade, for every Gallon of the Spirits which the ſeveral Manufacturers might reſpectively produce. Now, as to the Merit of Ingenuity exerted, or Diſcovery made for ſuch Purpoſes as that here explained, it ſeems hardly poſſible that there ſhould be any Difference of Opinion among thoſe who give a ſober and impartial Attention to the Subject. The common Incitements to Diſcovery in any Art or Science, are either the Love of Fame, or the Love of Gain; the one the more liberal, the other, in moſt Caſes perhaps, the more uſeful Principle. Both in general, when they reſult from a conſcious Senſe of the Power to execute that which they excite Men to undertake, will ſufficiently provide for their own Gratification and Reward, whether of an honorary or pecuniary Nature. Not but that it muſt be allowed, that the Practice of our Government and Legiſlature warrants the Opinion, that it is often fit the Public ſhould contribute a Proportion of ſuch Gratifications and Rewards, whether of the one Sort or the other. But that Ingenuity, ſet to work by a Paſſion for Gain, not merely ſordid, but intended to be indulged at the Expence of the Community, ſhould be openly aſſerted, perhaps by ſome of thoſe who have practiſed it, to deſerve Panegyric as well as Profit from the Public, cannot fail to be Matter of conſiderable Surpriſe.

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* This fraudulent Increaſe of the Capacity of their Stills was calculated by the Exciſe, and generally admitted among themſelves, to amount, on the Average, to nearly one Half of their entered Capacity. Appendix (O.)

† In this View the Licenſed Diſtiller may be conſidered in ſome Meaſure as the *Farmer* of his own Duty.

A radical Imperfection of the Licence Plan, as it has hitherto been founded on the Contents of the Still, is this, that its Rate of Produce by no Means ſolely depends on its Capacity. Whether Two Stills of 40 Gallons are not preferable to One of 80, has been the Subject of various Conjectures and Gueſſes, ſome more, ſome leſs plauſible; but Your Committee do not find that any one has yet ſuppoſed he has arrived at Certainty in this Purſuit, or even perceives within his View the Goal which he wiſhes to reach. That more Hands are neceſſary for the ſame Number of Cubic Gallons in Two or Four Stills of 40 Gallons each, than for One of 80, or One of 160, is obvious, and has been particularly pointed out to Your Committee. But excluſive of that Circumſtance, the Problem of the beſt Size and Form of a Still, though propoſed to the Speculation of the ingenious Artiſt and Chemiſt at an early Period of the Sittings of Your former Committee, and which had been long before, as it has continued ſince, the ſpecial Object of the Reſearches of the Trade in Scotland, ſtill remains Matter of the greateſt Scepticiſm and Heſitation with the Diſtiller, the Chemiſt, and the Philoſopher, and conſtantly meets us in a Manner *in limine*, in our Endeavours to get at Certainty on the Subject of rapid Diſtillation.

Report 1798, Appendix, p. 331. Ibid p. 180, Qu. 15. with the Anſwers thereto.

Appendix (M.)

Report 1798, p. 180, Qu. 13. with the Anſwers thereto.

Appendix, (C. 1, 2.) (M.)

Again, When are we to expect the Diſcovery of the beſt Quantum of Charge, or the fitteſt Proportion of Space to be left empty of every Thing but Air above the Surface of the Waſh? When that of the preciſe mathematical Point of Perfection in the Form, Area, &c. of the Head? When, after the Application of every Aſſiſtance the Mechanic can invent, may we hope to learn how many Hands may be allowed for every Still of a given Form and Dimenſions? or is the Legiſlature no longer to wait for thoſe ſtill diſtant Diſcoveries, but to compromiſe with the Trade, in fixing arbitrarily a Standard Size and Shape*, or a ſufficient Set of Sizes and Shapes for the Purpoſes of fixing afterwards, in a ſimilar Manner, an arbitrary Depth of Waſh in the Charge, and an arbitrary Rule for the Employment of a given Quantity of Labour and Machinery, a given Species and Quantity of Fuel, &c. &c. or a Quantity varying by Rules to be fixed by Law, and computed by the Nature and Quantum of Inflammability each Sort of Fuel, or rather each Individual Load, Ton, or Chaldron, may contain?—It is indeed very remarkable, that ſo material a Point as the proper Meaſure of Charge, in a Plan where the Duty is aſſeſſed invariably on the whole Cavity, is not yet aſcertained, nor very likely to be ſoon diſcovered, notwithſtanding the numerous Attempts which have been made, even within the laſt Two Years, to arrive at ſome reaſonable Degree of Certainty in this Matter. The Diſtillers indeed ſeem at laſt to have abandoned the Purſuit, as it were, in Deſpair.

Is the Strength of Waſh, formed from whatever Sort of Grain, which is beſt adapted to the ſafeſt and moſt profitable Sort of rapid Diſtillation, as yet diſcovered? or have we learned what further Degree of Dexterity the Servants of the Diſtiller may poſſibly acquire or be taught? Thoſe employed in ſome of the principal Diſtilleries, appear already, in the Juſtneſs and Rapidity of their Manœuvres, to equal or ſurpaſs the boaſted Celerity of the moſt improved Sorts of Military Exerciſe and Movements. Is ſtill further Improvement to be looked for here; and when the *Maximum* ſhall be found out, will it be juſt or wiſe to ſay to the Diſtiller, your Men muſt all be as expert as thoſe at Cannon Mills, Lochrin, or at Craigend, or at leaſt you muſt pay us as if they were? Under ſuch a Law, how many Diſtillers is it ſuppoſed would apply, at the Commencement of the firſt Licence Year after its Eſtabliſhment, to renew their Entries? Some few might; but all the reſt muſt ſet about perfecting themſelves in this Art of *rapid manœuvring*, as neceſſary to enable them to reap ſome Advantage from the Knowledge they have acquired by long Experience, Obſervation, and Exerciſe in that of *rapid Evaporation*. If indeed any ordinary Labourer may be taught ſufficient Skill and Agility in the Movements requiſite to the Perfection of rapid Diſtillation, the above Doubts and Queries are already reſolved. But although this ſeems to be the Opinion of one who has had more Opportunities than Appendix (M.)

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* There is another Ground upon which the Idea of a Model for the Form and Size of Stills has become a favourite Object with many People, which is very ſimple and intelligible, and well meriting the Attention of the Legiſlature. It is this: That ſuppoſing thoſe Circumſtances (of Size and Shape) nearly indifferent to the Manufacturer for the Purpoſes of his Art and Trade, it would be convenient for thoſe of the Revenue, that ſomething fixed in thoſe Reſpects ſhould be preſcribed, becauſe if all Diſtillers ſhould be under the Neceſſity of uſing the ſame Sort of Stills, Frauds would be more eaſily detected, the Quantity of Spirits made more eaſily aſcertained, and the general Duties of the Exciſe Officer more eaſily executed.—It will be perceived, that ſuch a Regulation, if adviſeable, would be at leaſt as much ſo under Survey as under Licence.

moſt of Your Committee, of perſonal Inſpection, and of Intercourſe on the Subject with different Perſons of the Trade, we cannot read the Evidence of Mr. Whyte given laſt Year, or the ſtrong Corroboration of it in the Proofs laid before ourſelves in this preſent Seſſion, without continuing to think, that to expect from all a Dexterity equal to that of thoſe Workmen who have been trained, and are employed at ſome of the Scotch Diſtilleries even now, when there are ſtill many Advances left to make towards Perfection, is not a Matter of ſo clear a Nature as ſeems to be imagined.

Report 1798, Appendix, p. 103.

BUT to turn to another and more important Branch of this Subject;—It is to the Syſtem of Licence that the Eſtabliſhment, firſt of One, and afterwards of Two Lines of Demarcation, between the Lowlands, Highlands, and Intermediate Diſtricts, owes its Introduction;—an Eſtabliſhment which all, in the Abſtract, ſeem to condemn; which while it remains on its preſent Footing will continue to give well-grounded Diſſatisfaction to the fair Diſtiller, whether in the Lowland, Intermediate, or Highland Diviſion of the Country; which, for the Sake of the Lowland Manufacturer, requires his Licence to be *guarded by*, and for that of the Revenue, the Licences in the Highland and Middle Diviſions to be *combined with*, Survey; and which muſt ever, while it laſts in any Shape, be the Source of Diſcontent, and much real, much ſpecious, imaginary, fictitious, or exaggerated Diſadvantage to the Trader; of much Embarraſſment and Difficulty to the honeſt and active Officer; of much Temptation to the idle and unprincipled; and of perpetual teazing to Government, to the Parliament at large, and the Repreſentatives for Scotland individually; and finally of a certain and conſiderable Loſs to the Revenue.

It is proper here to ſtate an Abſtract of the Hiſtory of thoſe Lines, by tracing chronologically the different Proviſions of the Acts by which they were introduced, and have at different Times been varied, together with the ſeveral Regulations accompanying them.

Report 1798, Appendix, p. 402.
Vide Supra, p. 14.

Prior to the 1ſt of October 1784, both the Malt made and the Spirits diſtilled in every Part of the Highlands (the ſmall Diſtrict of Ferrintoſh excepted) were by Law ſubject to the ſame Duties as in the other Parts of Scotland. The Waſh Act of the 24 Geo. 3. Seſſ. 2, c. 46, § 45, firſt introduced a Diſtinction betwixt them, grounded on certain local Circumſtances ſtated in the Preamble, which recites, "That it had been found by Experience, that the Laws and Regulations eſtabliſhed by the ſeveral Statutes made in Behalf of the Diſtillery of Corn Spirits, have not produced the intended Effect, either to the Public Revenue or to the People, in ſundry Counties or Diſtricts of the Highlands in Scotland, and that upon Account of the inferior Quality of the Grain produced in the Places and Limits after deſcribed, the mountainous Surface thereof, and the Nature of the Fuel; and that the Regulations by the preſent Statute enacted would be equally defective in their Application to, or Execution in the ſaid Diſtricts, as the Laws already ſubſiſting have hitherto proved;" and the "Privilege and Exemption" thereby granted is declared to be (§ 46.) "for the Purpoſe of promoting Agriculture and Improvement, for aſſiſting to rear and ſupport Cattle, and for accommodating the Inhabitants of the ſaid Places, Pariſhes, and Diſtricts, with Spirits drawn from their own Grain at moderate Rates, ſo as all Pretence for the Commiſſion of Frauds againſt His Majeſty's Revenue may be removed."—The Limits or Boundary of what is thus termed "a Privilege or Exemption" are, in § 45, deſcribed to be,

"*The Highland Pariſhes and Diſtricts* of the ſeveral Counties of Orkney, Caithneſs, Sutherland, Roſs, Inverneſs, Argyle, Bute, Stirling, Lanark, Perth, Dumbarton, Aberdeen, Kincardine, Banff, Nairn, and Murray."

Within this Boundary the Stills to be licenſed, on Payment of an Annual Duty of 20 Shillings per Gallon, might be leſs, but were not to be larger than Twenty Gallons, including the Heads; "except, in conſequence of the Population and Quantity of Grain in any particular Pariſh or Diſtrict, it might appear neceſſary to the Commiſſioners of Exciſe to licenſe a Still or Stills from Twenty to Thirty Gallons, and of no greater Size or Content." There was no Direction by that Act as to the Quantity of Malt or Grain the Diſtiller might uſe, or of the Spirits to be produced in the Courſe of the Year;—both however were limited by the Act of next Seſſion, 25 Geo. 3. c. 22 (repealing ſo much of the former as reſpected the Highlands) and fixed at 250 Bolls of Malt free of Duty, and 1660 Gallons of Spirits for a Still of 40 Gallons, which was the higheſt Size thereafter to be allowed, while none were to be leſs than of 30 Gallons. The Licence Duty was, as by the former Act, fixed at 20*s.* per Gallon of the Still; Licences were to be granted only to Perſons mentioned in certain Liſts, which were Annually to be made out by a Majority of the Heritors of each Pariſh, and tranſmitted to the Commiſſioners of Exciſe, who had Power to approve or limit them to ſuch Number, as they ſhould judge the particular Circumſtances and Population of each Pariſh or County ſhould require, provided the Number ſhould not be leſs than Two for each Pariſh, if ſo many ſhould be demanded; and if from Neglect no Liſt ſhould be tranſmitted from the Heritors, the Commiſſioners were authorized to give Orders to the Collector of the Bounds, to iſſue Licences for the enſuing Year to ſuch Perſons as they ſhould think proper, the Number of which, not to be leſs than Two for each Pariſh, if ſo many were demanded, and the Perſons who held them for the preceding Year to have the Preference.—In this Act the Line or Boundary was altered, without any particular Reaſon aſſigned in the

§ 45.

Ibid.

Vide Supra, p. 7.

§ 2.

§ 4.

the Law, certain Parts having been cut off from, or excepted in the Counties of Dumbarton, Stirling, Clackmannan, and Perth; and the Highland Boundary ſo altered was thus deſcribed:

§ 10. "A Line beginning at the Boat of Balloch, where Lochlomond runs into the River Leven, and proceeding along the great Military Road from thence by Bucklivie to the Town of Stirling, and from thence along the great Road called the Hill Foot Road, on the South Side of the Ochel Hills, till it meets with the great Road from Kinroſs to Perth, and along the ſame till it comes to the Bridge of Earn, and along the Water of Earn till its Junction with the River Tay, and along that River till it joins the German Ocean."

This Line continued till the Highland Diſtrict was further curtailed, by § 26. the Act of 33 Geo. 3. Cap. 61, which introduced a new Line:

"Beginning (as before) at the Boat of Balloch, where Lochlomond runs into the River Leven, in the County of Dumbarton, and proceeding Eaſtward along the great Military Road from thence to Bucklivie, in the County of Stirling; from thence in a certain Line Northward to Thornhill; from thence to Dunblane and Auchterarder, in the County of Perth, and from Auchterarder in a Line proceeding in a North Eaſt Direction to a certain Point Weſt of the Town of Perth, and diſtant therefrom Two Miles; and from thence in a Line Northward to the Boat of Kinclaven, on the River Tay, in the ſame County of Perth, and from thence to Blairgowrie, Alyth, and Kerrymuir, in the County of Forfar; and from Kerrymuir, by the Foot and South Side of the Grampian Hills, till they terminate near the River Dee, within Three Miles to the Weſtward of the City of Aberdeen, and excluding the ſame."

Further, by the ſame Clauſe, no Still was allowed to be ſet up "within Two Engliſh Miles of any Part of the Boundary before deſcribed, or in any Part or Place within the Counties of Elgin, Banff, or Aberdeen, not being diſtant from the neareſt Part of the Sea Shore more than Three Engliſh Miles."

By Sect. 21 of this Act, the Licences granted in the Highlands were declared to empower the Diſtillers to diſtil and draw off Spirits from the Barley, Bear, or Bigg, of the Growth of the ſaid Counties; and by Sect. 27, every licenſed Diſtiller, convicted of buying, receiving, or uſing any Malt or Grain not the Growth of theſe Counties, forfeited 10*s.* per Buſhel, and alſo his Still, Utenſils, and Licence.

By the Act of 25 Geo. 3. c. 22. §. 10. and the above mentioned Act of 33 Geo. 3. c. 61. §. 26, it was provided, that no Spirits, the Manufacture of ſuch licenſed Stills, ſhould be allowed to paſs out of the Highland

Limits, with or without Permit, by Land or Water, acroſs the Line or Bounds therein expreſſed, or from the Coaſts or Ports of the ſaid Counties or Diſtricts; and all Spirits diſtilled within the ſaid Limits found paſſing to, or in other Parts, or from the Coaſts, were made liable to Seizure and Forfeiture; and by the Act 35 Geo. 3. c. 59. §. 6. it was enacted, That if any Perſon ſhall ſell, deliver, receive, or buy any ſuch Spirits diſtilled within the Highland Limits, ſo removed out of the ſaid Limits acroſs the Line deſcribed in Act 33 Geo. 3. c. 61, he ſhall forfeit Fifty Pounds.

By the Act of 37 Geo. 3. c. 102, the Line or Boundary which had divided Scotland into Two Diſtricts, Highland and Lowland, was ſhifted, or as it were removed Northwards and more towards the Highlands, leaving an intermediate Space towards the Lowlands, which intermediate Space, then forming a Third or Intermediate Diſtrict, was not left to be bounded towards the South exactly by what had conſtituted the old Boundary between Highlands and Lowlands, but by a new Line differing from that Boundary in ſeveral Reſpects. The Northernmoſt Line, which now was to divide the proper Highlands from the Intermediate Diſtrict, is by Sec. 6. deſcribed as follows:

" Any Place which lies to the Weſtward or Northward of a certain Line or Boundary, beginning at the Point of Loch Crinan, and proceeding from thence to Loch Gilpin; from thence along the great Road on the Weſt Side of Lochfine to Inverary, and to the Head of Lochfine; from thence along the high Road to Arrochar, in the County of Dumbarton; and from thence to Tarbet; from Tarbet, in a ſuppoſed ſtraight Line Eaſtward on the North Side of the Mountain called Benlomond, to the Village of Callendar of Monteith, in the County of Perth; from thence North Eaſtward to Crieff; from thence Northward along the Road by Ambleree and Inver to Dunkeld; from thence along the Foot and South Side of the Grampian Hills to Fettercairn, in the County of Kincardine; and from thence Northward along the Road by Cutties-hillock, Kincardine O'Neal, Clatt, Huntly, and Keith to Fochabers; and from thence Weſtward by Elgin and Forres to the Boat on the River Findhorn; and from thence down the ſaid River to the Sea of Findhorn; and any Place in or Part of the County of Elgin, which lies to the Southward of the ſaid Line from Fochabers to the Sea of Findhorn."

" No Still was allowed to be worked nearer than Two Engliſh Miles within the ſaid Line or Boundary, nor within any Part or Place within the Counties of Elgin or Banff, not being diſtant from the neareſt Part of the Shore more than Three Engliſh Miles." Upon Stills within thoſe Parts of the Highlands above deſcribed, the Licence Duty was now made £. 6. 10 s.

In the Intermediate Diſtrict now eſtabliſhed, Stills were made liable to a Licence Duty of £. 9 (§. 6), and by §. 8 the Line to the South of this Intermediate Diſtrict, and dividing it from the Lowlands, was to be made out from the following Words:

"*Any other Part* of the Highlands of Scotland, as deſcribed in the Act 33 Geo. 3. c. 61, *except* the Counties, Parts of Counties, and Places hereinbefore particularly ſpecified and deſcribed, or within Two Engliſh Miles of the Line or Boundary deſcribed in the ſaid Act of the 33d of the King."

In the remote or proper Highland Diſtrict the Allowance of Malt, Duty free, for a 40 Gallon Still, was now increaſed to 450 Bolls or 2,700 Buſhels, and in the Intermediate Diſtrict it was fixed at 500 Bolls or 3,000 Buſhels; but, by ſome Omiſſion, the Quantity of Spirits allowed to be Annually produced from either of theſe reſpective Quantities of Malt, was not mentioned in this Act, though it certainly was neceſſary and muſt have been intended. This Defect, however, has been attended to and cured in the Act of laſt Seſſion, 38 Geo. 3. c. 92. as well as in that of the preſent Year, in both of which a ſpecific Quantity of Spirits is aſcertained, viz. by 38 Geo. 3. c. 92. 2,538 Gallons in the Intermediate, and 1,798 Gallons in the Highland Diſtrict, for Three Quarters of a Year from 5th July 1798 to 10th April 1799, for a Still of 40 Gallons Content; and by 39 Geo. 3. c. 78. the ſame Proportions are obſerved. By the latter Act the Surplus Quantity in either Diſtrict is made ſubject to a Duty of 2 *s.* 6 *d.* per Gallon inſtead of 3 *s.* to which it had been made liable by the prior Act of 38 Geo. 3. c. 92. partly as a Penalty for exceeding the Allowance of what had been conſidered, when the Limitation was introduced, to be a fair and reaſonable Quantity for local Conſumption. The Surplus Duty was 1 *s.* 8 *d.* by the Act of 35 Geo. 3. c. 59. §. 1. and by the Stat. of 37 Geo. 3. c. 102. §. 1. was made 2 *s.* 8 *d.* in the proper Highland Diſtrict, and 4 *s.* 4 *d.* in the Intermediate Diſtrict firſt eſtabliſhed by that Act.

Your Committee, having thus traced the Origin and Progreſs of the ſtatutable Diſtinctions in point of Revenue betwixt the Highland and Lowland Parts of Scotland, beg Leave to obſerve, that inconvenient as this Arrangement may appear, and anxious as all concerned ſeem to have been, almoſt ever ſince its Inſtitution, to find out the Means of getting rid of it, yet the conſtant ill Succeſs of every Effort which has hitherto been made to that Effect, creates ſome reaſonable Suſpicion that it is in ſome Sort neceſſarily connected with the Scheme of unmixed Licence in the Lowlands, while that Scheme ſeems, on the other Hand, to be totally inadmiſſible in the Highlands.

Here Your Committee ought perhaps to ſay ſomething of the different Attempts and Propoſals which have been made to remedy the Miſchief they have been treating of; but as they have all proved abortive, they can be of no further Uſe than to check the too ſanguine Expectations of ſome, and too impatient Ardour of others, in regard to future Speculation in this Matter.—That the Lines ſhould be aboliſhed all would agree; but how many are likely to concur in any given Propoſal for a Subſtitute? The Committee have heard, and have thought of many Subſtitutes, but of none which they can believe it ſafe, prudent, or conſiſtent with their Duty to recommend, without ſome fundamental Change in the general Syſtem as now in force throughout Scotland.

They do however feel it their Duty to add in this Place, that, of the Number of Suggeſtions on this Head which have come to their Knowledge, none appears to them more worthy of the Attention of the Houſe than that of *Stations*, which has been brought before them by the Commiſſioner of Exciſe in Attendance upon the Committee. Appendix (H.1.2.)

The Idea, alſo ſtated in the Appendix, of fixing the Amount of the Licence Duty or Price of Licences in different Places by public *Auction*, has ſtruck ſeveral Perſons poſſeſſed of more than common Means of judging, as a Hint which, if matured, might poſſibly lead to ſome Remedy or Palliation of the Evil of the Highland and middle Lines. Appendix (D.)

As the Licence Syſtem firſt occaſioned the Separation of the Northern from the Southern Parts of Scotland, ſo it alſo gave Riſe to a new and complete Diſtinction between the Modes of Aſſeſſment and Collection for England and Scotland.

The uninterrupted Adherence of the Legiſlature to the Uſe of the Survey and actual Charge, or preſumptive Account, from the Waſh, in England, ſince its firſt Introduction in 1784, is by many conſidered as a conſiderable Argument in favour of the general Preference due to that Species of Survey, which they contend never has had a fair and ſufficient Trial in Scotland. Others, however, whoſe Sentiments are worthy of great Attention, ſeem to be of the Opinion that ſound Policy will always require a different Syſtem, and even a different Rate of Duty for the two Countries.

From the Year 1743 Scotland, as has been already explained, had been indulged with certain limited Exemptions in reſpect of the Diſtillery Duties, and continued to enjoy them in a greater or leſs Degree till 1788, when the different Conteſts and Diſſentions between the Trade on the one Side and the other of the Tweed, terminated in that Sort of Settlement alluded to in a former Part of this Report. Supra, p. 14.

But

Supra, p. 17, 18.

But it appears from many Circumſtances that even this, in ſome Meaſure voluntary and conventional Arrangement, does not prove entirely ſatisfactory (and what Arrangement ever will be ſo in any Caſe?) to all the Parties intereſted. It ſeems very clear that the preſent Plan, as between England and Scotland, muſt have been contrived with great Application to the Subject, and great Attention to the Circumſtances of the two Countries, and the Situation of the different Parties. It endeavours to ſatisfy the Stipulations in the Treaty of Union, and yet to eaſe Scotland in regard to her internal Conſumption of Britiſh-made Spirits; and while Scotland ſhall continue paying *leſs* than England on Home Conſumption, a Complaint by Scotch Diſtillers, merely becauſe *the Plan of Aſſeſſment and Collection* eſtabliſhed for England and Scotland may vary from each other, that the Terms of the Union have been departed from, ſeems neither very ſound in Argument, nor juſt, on any Grounds on which it muſt be maintained. Yet ſuch a Complaint, even under the preſent Scheme of Aſſeſſment and Amount of Duty in Scotland, has been often urged, and too often out of Doors, with conſiderable Impropriety in the Style and Manner; and accompanied, to ſay the leaſt, with Forms of Expreſſion ill choſen and ill conſidered, eſpecially in regard to any future Meaſure which Parliament might adopt for a Change in that Scheme, or an Increaſe of the Amount of the Duty under it.

Theſe were the Conſiderations which induced Your Committee to requeſt of one of their Members, who has been already alluded to, and who they knew muſt have beſtowed much Attention on this Queſtion, and had himſelf brought it under their View in his Firſt Memorial, to ſtate in Writing, for their Information, what he conceived to be the true Force of the Caſe the Scotch Diſtillers think they can make upon this Point. With this Requeſt he readily complied, and has preſented them with a brief, but very clear and candid Explanation of his Ideas, and, it is to be preſumed, of thoſe of the moſt intelligent Part of the Trade, on this Branch of the Subject. But after this juſt Tribute of Approbation to the Conduct of the Gentleman in queſtion on this Occaſion, it is neceſſary to add, that—with all the Advantage that Conduct may have afforded to the Argument founded on the Articles of Union, againſt any Change of the Syſtem (which he ſtates as introduced by Agreement) unleſs an Option ſhall be given to the Party in that Agreement, to which he himſelf belongs*, of reſorting back to an exact Parity between Scotland and England, in regard to the Mode of Aſſeſſment, as well as the Amount of Duties—Your Committee have no Heſitation in pronouncing their clear and unequivocal Sentiments, 1ſt, that the preſent Diverſity of Duty, Form, Mode and Regulations of Aſſeſſment and Collection, is perfectly conſiſtent both with the Letter and Spirit of that ſacred Treaty; and 2dly, that any new Modification in the latter, or Increaſe in the Rate of the former, while an Equality or Inferiority in the Amount of that Rate,

* The Scotch Diſtillers.

as applied to Scotland, ſhall be preſerved, will be equally conſiſtent with it. Indeed, they cannot think any more irreſiſtible Proof of the Certainty of this Sentiment can be brought forward, than that which appears on the very Face of the Statement which has been produced in favour of the contrary Poſition, and which they ſincerely think muſt convince every Man who can give an impartial Attention to the Words and clear Intent of the very Clauſes there cited. Were the Words doubtful, they have been interpreted, and the Senſe here put upon them confirmed, by the Opinion of the United Legiſlature on the very Subject, at leaſt ever ſince the Period of 1743, that is, more than Half the Time which has elapſed ſince the Union took Effect. Vide Supra, p. 14. 16 G. 2. c. 8.

Your Committee will here ſatisfy themſelves with inſerting One of thoſe Clauſes, as it is faithfully cited in the Memorial in queſtion. It runs thus, "Seeing it cannot be ſuppoſed that the Parliament of Great Britain will ever lay any Sorts of Burthens upon the United Kingdom, but what they ſhall find of Neceſſity at that Time for the Preſervation and Good of the Whole, and with due Regard to the Circumſtances and Abilities of every Part of the United Kingdom; therefore it is agreed that there be no further Exemption inſiſted upon for any Part of the United Kingdom, but that the Conſideration of any Exemptions beyond what are already agreed on in this Treaty, ſhall be left to the Determination of the Parliament of Great Britain." Art. 14.

It has indeed been alledged to Your Committee, that, under the preſent Law, a juſt Equality of Duty is not maintained in regard to the reciprocal Trade in Spirits between England and Scotland.

To explain how this Poſition is endeavoured to be made out, Your Committee muſt refer back to that Part of their Report, where an Account of the actual State of the reciprocal Duties will be found. It there appears, that when the Diſtiller in England chooſes to make Spirits to be conſumed in Scotland, he works exactly under the ſame Licence Duty as if his Manufactory were ſituated in Scotland. It alſo appears that the Diſtiller in England, who does not work for the Scotch Market, is charged with a Duty of Ten Pence for every Gallon of his Waſh, which if he, on an Average, procures from thence only 18 Gallons of Spirits 1 to 10 over Hydrometer Proof, gives exactly *4s. 7$\frac{5}{9}$d.* per Gallon; and finally it likewiſe appears, that when a Diſtiller in Scotland chooſes to work for the Engliſh Market, he is chargeable and bound to pay, before the landing of his Spirits in England, the Sum of *4s. 7d.* per Gallon of the ſame Strength. So far therefore there ſeems to be, between the Engliſh and Scotch Diſtiller, when each is working for the ſame Market, a fair Equality to every practical Intent, the fractional Difference of $\frac{5}{9}$ths of a Penny per Gallon being an Object of no Con- Supra, p. 17, 18.

ſideration to the Manufacturer; if it were, that Difference is in favour of the Scotch Diſtiller. But becauſe all preſumptive Charges are ſubject to a Degree of Uncertainty, and the 100 Gallons of Waſh may ſometimes yield more as well as leſs than 18 Gallons, whatever Nicety the Manufacturer may be able or willing to uſe in adjuſting its Strength, the Law allowed a Latitude at firſt of Two, but which has been now reduced to One Gallon of Spirits, to the Diſtiller in England; for he has P. 15. Credit for 19 Gallons to his 100 Gallons of Waſh. This Sort of Latitude ſeems to have been well conſidered both in its Principle and limited Extent *.

But it is ſaid, on the Part of the Scotch Manufacturers, the Engliſh Diſtiller, having it in his Power, will always make his Waſh ſo ſtrong as to yield the full 19 Gallons, and if he does he will only pay *4s. 4$\frac{4}{19}$d.* while the Scotch Diſtiller, paying on the actual Quantity of his Spirits, is always charged his full Duty. If it could be proved, that the Engliſh Diſtiller always in fact does what is here ſuppoſed, the alledged Inequality would be proved. It is ſaid, that it may be ſhewn by the Exciſe Books, that he has ſometimes, when the Credit was 20 Gallons, actually extracted 19½ from his Waſh. This may probably be true, though the Evidence of it is not before Your Committee; but the Queſtion muſt be, not what has ſometimes happened, but what on the Average Produce within the preſent Limit of 19 Gallons will be found to happen. The Engliſh Diſtiller will undoubtedly contend, that he often not only does not extract the 19 Gallons, or fill up his Credit, as it is called, but that he frequently falls ſhort of the 18.

Your Committee ſhould not probably have thought it neceſſary to go into any Diſcuſſion in regard to the Proviſions in the Act of Union, relative to the Subject before them, had it not been for the frequent Appeals made to it in the Manner they have ſtated, by which they found themſelves called upon to do away any haſty Impreſſion, which thoſe repeated Aſſertions or Inſinuations might have made on any one Individual in the Kingdom to whom they might have been addreſſed, and to vindicate, as far as in them lies, the juſt Intentions and good Faith of the Britiſh Parliament.

Your Committee may at firſt Sight perhaps be thought to have been more particular than was neceſſary, in diſcuſſing the Merits and Demerits of the Licence Syſtem. They have been led to employ this minute Inveſtigation upon it, by the Conſideration that it is the Syſtem now eſtabliſhed, and which ought not to be lightly innovated upon, being one which, by a very conſiderable Number of Perſons in the Trade, has been moſt ſtrenuouſly urged upon them as fit to be made permanent;—Perſons who are fairly entitled to much candid and patient Attention, on a Subject which concerns them ſo deeply.

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* It reſembles that allowed to the Maſter of the Mint, under the Name of Remedy, in the Weight and Fineneſs of the Gold and Silver coined under his Indenture.

Your Committee can have no Predilection, and indeed they have ſaid enough perhaps to ſhew, that they would find it a difficult if not impoſſible Taſk, in the Choice of Evils, to fix their Option between unmixed Survey and unmixed Licence.

It has indeed partly been in conſequence of this Difficulty, that they have thought themſelves in a Manner compelled to proceed alſo to examine, with the utmoſt Diligence and Attention in their Power, not only the general and crude Ideas of ſome, and the more reaſonable and ſyſtematic Propoſitions of others, in favour of a Combination of each, but alſo to ſtrive themſelves to find out whether ſome ſuch Combination could not be ſo modified and constructed, as to preſerve the greateſt poſſible Number of the Advantages of each, and exclude, in as far as might be poſſible, their reſpective Faults and Defects.

They now therefore proceed to enter on that Part of their Subject, on which they will deliver their Sentiments with a Caution and Diffidence, dictated by a Conſideration of the Difficulty belonging to it, as well as of the important though limited Nature of the Functions and Duty with which the Houſe has been pleaſed to inveſt them, and whoſe Order has impoſed on them the Obligation of forming and reporting not only Facts but an Opinion.

By a Syſtem of Survey as oppoſed to Licence, this Committee has always underſtood a Method of aſſeſſing, reckoning, and levying the Duty in the Progreſs of the Manufacture, by Account, either actual, preſumptive, or both, of the Quantity produced, ſuch Account being taken and kept by the Officers of Exciſe in a Courſe of conſtant Inſpection, and Gauge, Admeaſurement, Weight, or other eligible or preſcribed Mode of aſcertaining Quantity, Strength, &c.

Some Perſons, whoſe Communications have been laid before the Committee, ſeem at Times to have apprehended that it had been meant to uſe the Word, when ſo contraſted, in its more extended Senſe of general Inſpection; or where ſuch Perſons have conceived it alſo to imply Account, this has only been under the Idea of taking ſuch Account for the collateral Purpoſes of preventing Fraud, or of acquiring a Knowledge of Facts and Circumſtances for future Uſe, without the preſent Application of them to any Computation or Collection of the Duty which the Manufacturer, during ſuch Inſpection with Account, may be gradually incurring in the Progreſs of his Work. As to that laſt Sort of Survey, it is hardly poſſible to conceive any Syſtem of Licence to which it

Appendix (E. 1.)

Appendix (M.)

it muſt not be united in ſome Shape and Degree. But any ſuch Syſtem, with only ſuch a Survey annexed, does not fall within any very accurate Idea of a combined Mode of Aſſeſſment and Collection. This, however, is the Sort of Junction which has ſometimes been treated of as ſuch a Combination, but with more Accuracy, or rather with a clearer Perception of the Diſtinction here explained, has at others been called “ A Syſtem of Licence guarded by Survey.”

Supra, p. 8.

Another Error has been fallen into on this Subject, by thoſe who have ſuppoſed that the temporary Act of laſt Seſſion, which Circumſtances have induced the Legiſlature to continue, with certain Alterations, in the preſent for a further limited Time, was framed upon the Idea, that its Proviſions contained the beſt Principle of Combination which had then occurred to the Legiſlature. The contrary of this is indeed well known to thoſe who remember the Proceedings of laſt Year, or carefully attend to the Proviſions of the Act itſelf. That Act was merely paſſed in conſequence of the Diſcovery Government had made, that the Spirits, both manufactured and making, under the Licences the Trade was then poſſeſſed of, far exceeded the Quantity which it had been ſuppoſed they could amount to, and which therefore would be accumulated to ſuch a Degree as to reduce the Rate of Duty, if conſidered as ſpread over the aggregate Produce, much under what it was thought juſt and fit the Diſtiller ſhould pay; or if computed as confined to the Quantity to which the Licence muſt fairly be ſuppoſed to extend, would leave all the Surplus Produce actually made entirely diſcharged of Duty, and perhaps fruſtrate the Collection of any Revenue whatever on the Conſumption of the Whole or Part of the enſuing Year. In that Situation, Parliament thought it right to ſecure a Revenue, in ſome Degree adequate to the intended Grant on theſe Diſtilleries in the Acts for providing the Ways and Means for the Supplies of that Year for which the Licences had been created, without directly meddling with the Amount ſettled and undertaken for under thoſe Licences. This Plan, the beſt the Circumſtances admitted of, neceſſarily left the Inequality under the Licences, as affecting Men who worked with different Degrees of Rapidity, juſt as it ſtood before. It therefore neither cured, nor could ever have been expected to cure, that particular Evil; but it did in ſo far introduce and furniſh an experimental Trial of the Combination of Survey with Licence we have explained, as it provided the Means of ſecuring on every Gallon of Spirits, which ſhould in future be diſtilled under the current Licences, an *equal* Duty, to the Amount of One Shilling per Gallon, and alſo attempted, and the Event has proved with a reaſonable Degree of Succeſs, to recover back Part of the preſumptive Duty which had been calculated upon, but evaded, in reſpect of the Spirits already manufactured.

Having thus deſcribed the Principle of the new Aſſeſſment under that Bill, it is right, and it gives much Satisfaction to your Committee, to be able to ſtate that they have now a certain Knowledge, that the Revenue has gained thereby, or rather has ſaved out of the Loſs it was daily incurring by rapid Diſtillation, a Sum of between £.40 and £.50,000, beſides other Appendix (A. 17.) Benefits reaped under the Act, among the chief of which muſt be reckoned the total Abolition of the ſcandalous Practice of diſtilling on Sundays, 38G. 3. c. 92. § 14. which had before that Time prevailed, and until the Deciſion of the Houſe of Lords, in the Caſe of *Eaſton et al. v. the Commiſſioners of Exciſe*, Report 1798, Appendix, p. 419. had been even inſiſted upon as permitted, and in a Manner required, by the Law of the Land.

Having thus incidentally mentioned the Statute of laſt Year, Your Committee will here take ſome Notice of the Objections which have been made to a Proviſion in it, impoſing a Duty on the Raw Grain made uſe of in Diſtillation; and at the ſame Time will make a few Obſervations on a general Claim for Abatement of Duty, ſtated on the Part of thoſe Diſtricts where a Sort of inferior Grain is ſuppoſed chiefly to grow, unfit as it is ſaid for malting, and for which an adequate Price can only be obtained from the Diſtillers.

If on farther Inveſtigation it ſhould come out in fact, as many ſtrongly believe the Caſe to be, that the Mixture of Raw Grain with Malt, renders a diſtilled Spirit leſs wholeſome or even leſs palatable than that made from pure Malt, the Motives which appear to have induced the Committee Appendix (M.) of laſt Year to recommend the Duty in queſtion, muſt derive conſiderable Aid from that Circumſtance. Their chief Motives probably were, to benefit the Revenue by a more equal Taxation on all Grain manufactured into fermented Liquors, and to prevent the Diſtiller from enjoying any Advantage, in reſpect of the Duty on his Material, over the Brewer. Be that however as it may, the Proviſion in queſtion has certainly been more generally objected to than could have been expected, after the ſtrong Recommendation it received from various Quarters before it was adopted. Such Objections have been urged repeatedly in Publications, in the Repreſentations of ſome Diſtillers, and of other Perſons perhaps more impartial, and indeed in ſome of the written Statements which have been called for by Your Committee. The moſt prevalent is cloſely connected with the Arguments we have alluded to, in favour of different Rates of Duty for different Parts of Scotland. It is ſaid, that weak Barley and Supra, p. 26. the Bear which is grown in cold, unkindly Soils, ſuch as are more commonly found in the Highland and Northern Parts (owing to frequent Rains, and the uſual lateneſs of the Harveſt in thoſe Parts) ſeldom ripens in an *equal* and perfect Manner, and that on that Account it can ſcarcely afford the Expence of malting; but that while it might be diſtilled free of the Malt Duty, it found a ready Market with many of the principal

Diſtillers; for that they make little Diſtinction between ſuch inferior and better Grain, except in the different Prices they chooſe to give, and which they ſeem to regulate more by the Difference of Weight than by the Conſideration of any other Quality. Thoſe Diſtillers declare that they can no longer afford to purchaſe, and the Growers complain that they can no longer find a Price adequate to the Expence of raiſing their Crops of this inferior Bear and Barley. They certainly cannot look for the ſame Price as before, becauſe the Diſtiller muſt now pay to Government a Part of the aggregate Sum which, before the Raw Grain Duty, he was accuſtomed and able to give to them; but it may be aſked, if this Grain coſts you ſo much, and ſells for ſo little that you cannot afford to bring it to Market, though you ſtill ſave the Expence of the malting, in Competition with the ſound, rich, and heavy Barley of the South Country and of England, why do you continue to raiſe it? To this the Anſwer given—but it ſhould ſeem, from its Purport, not by thoſe who uſed to ſell to the Lowland Diſtillers—is this: Bear or Barley is neceſſary for our Land, in the proper Succeſſion of Crops, in order to clean it; and while the Highland Diſtiller ſhall continue to be prevented from bringing better Grain from the Lowlands, he would purchaſe ours, for he uſed to do ſo before the Raw Grain Tax, and, uſing it in Diſtillation, he not only would produce his principal Article, viz. Spirits, for our local Conſumption, but alſo furniſh large Supplies of *Draff* or Grains which would ſerve to fatten our Cattle, &c. whoſe Dung yields a valuable Manure neceſſary for the due Cultivation of our Land. It might ſeem not unfair to reply here, that, according to the Declarations of ſeveral Highland Diſtillers, in their Papers tranſmitted to the Treaſury in 1797-8, and to be found at the End of laſt Year's Report, their Profit is ſo little as to raiſe a Doubt, whether it would not be better for the Farmer in thoſe Parts not to ſell his Grain to ſuch Diſtillers, but to uſe it in the Straw either green or ripe directly as Fodder. It would undoubtedly be a more nouriſhing and ſtrengthening Food, and probably ſupply a richer Manure than can be furniſhed by Draff, as that is nothing but Grain deprived, in a great Degree, of its moſt nutritious Part, viz. the ſaccharine and much of the mucilaginous Matter which enters into its Compoſition.—Your Committee will be pardoned for hazarding this Suggeſtion, in Oppoſition to the Opinions of the Perſons the moſt intereſted and the moſt able to form a Judgment on this Subject, and whoſe Practice affords the beſt Proof of their Sincerity. The ſame Practice oppoſes itſelf to the Doubt which may ariſe, how far they would not do well to conſider of the Advantage they might gain by ſubſtituting ſome other and leſs precarious Crop, as Rye perhaps, in the Place of Barley or Bear. We will not purſue this Argument farther, except by ſtating, that ſagacious and well-informed as the Inhabitants of that Part of Scotland are known to be, they are not totally exempt from the Dominion of Cuſtom and Prejudice, whoſe Influence ſo often warps the Judgment of Mankind even in Matters of Intereſt and pecuniary Concern.

Report, 1798, Appendix, p. 491—517.

But there is another Conſideration on this Topic not to be entirely omitted in this Place. Is it ſound Policy for the Public, or in its ultimate Effect is it beneficial to the Individual, by Inequality in the Duties payable on the ſame Article, ſuch as Grain or Spirits (even if produced of inferior Quality and at more Expence, and fetching a leſs pecuniary Return, in proportion to that Expence, in one Part of the Country than in another) to endeavour to balance as it were the natural Advantages of each, and to eſtabliſh a Sort of Level where Nature herſelf ſeems to have created a Diverſity? The Arguments belonging to this Matter are very numerous; thoſe againſt ſuch Attempts may ſeem to the Theoriſt to predominate; but they appear to have been outweighed, in the Opinion of the Legiſlature, in various Inſtances, by other Conſiderations which muſt have exiſted in favour of ſuch local Exemptions and Abatements; Your Committee therefore, on the preſent Occaſion, think it their Duty not to expreſs any decided Opinion againſt ſuch Authority, and will merely beg the Leave of the Houſe to obſerve, that thoſe laſt mentioned Arguments, however cogent they may be ſuppoſed to be, muſt be of a different Claſs from the former, and rather of a political Nature than drawn from Principles of Finance or Agriculture. Should thoſe we have hinted at againſt Inequality of Duty, ever ſucceed in convincing the Underſtandings of the People in the Northern Diſtricts, it is not to be queſtioned but that they themſelves will take the Lead in propoſing to Parliament the Abolition of Diſtinctions, which, on that Suppoſition, they will eeaſe to think advantageous, which they muſt know to be invidious, and which, if *they* conſent to relinquiſh them, can no longer claim to ſtand on any ſuppoſed Foundation of Prudence and Policy.

In the mean time Your Committee cannot, on any Grounds which have been ſtated to them, be perſuaded, that they ought to recommend the Abolition of the Raw Grain Duty introduced laſt Year. Indeed it would be unbecoming, and perhaps culpable in them ſo to do, during the very Seſſion in which the Legiſlature has thought fit to paſs an Act for its Continuance.

The Committee having in the foregoing Pages endeavoured, as accurately as they could, to eſtabliſh the real State of the main Queſtion in the Subject referred to them, they will now proceed to ſubmit to the Houſe the Outline of a Plan, which, if it can be properly filled up, might perhaps be found to anſwer better than either of its integral Parts, the joint Purpoſes of the Revenue, the Manufacturer, and the Farmer.

1ſt. IN the firſt Place, the Aſſeſſment of a conſiderable Portion of the whole Duty ſhould continue to be made by Licence, ſufficient in its Proportion at all Events to ſecure, by anticipated Payments and otherwiſe, a liquidated and certain Sum from every legal Diſtiller.

2d. The reſt of the Duty ſhould be conſidered as commencing at the Point where the Diſtiller ſhall be found to have worked out his Licence, and to be levied according to the ſureſt Plan that can be deviſed by actual or preſumptive Account, or both, of the full Quantity of Spirits produced. The exact Amount of the Licence Duty will not perhaps be very material; it ſhould be fixed within the Limits of exceſſive Rapidity on the one Hand, and the ſlow Work of the ignorant and unexperienced Manufacturer on the other.

3d. The Work ſhould be conſtantly and ſtrictly ſurveyed all along, and an Account kept by the Exciſe Officer, and checked and proved by Gauge, Admeaſurement, Weighing, Aſcertainment of Strength &c. by the Saccharometer and Hydrometer, in the different Stages of the Manufacture (but theſe Checks to be ſo applied as not to interrupt, in a Manner injurious to the Manufacture, the Conduct of the different Proceſſes) and alſo by Returns upon Oath, and under the Sanction of Penalties, by the Diſtiller.

4th. From ſuch Survey and Checks, the Officer ſhould form a regular and progreſſive Account Current, between the Licence Duty and the Quantity of Produce, according to the Rate per Gallon which the Manufacturer is ultimately to account for.

5th. This Account ſhould be balanced frequently, and ſettled at ſtated Periods; and if the Diſtiller ſhould at any Time give Notice of an Intention of ceaſing his Work, the Balance at the Time of ſuch Ceſſation, if in favour of the Revenue, (i. e. if he ſhould appear to have made a greater Quantity of Spirits than the Portion of his Licence Duty for the Time elapſed was ſufficient to cover) the Amount of the fixed Rate of Duty on each Gallon of the Surplus ſhould be immediately paid.

6th. But if it ſhould happen that he ſhould not have worked during the Time up to the juſt Apportionment of his Licence Duty, he ſhould be at Liberty to go on; and ſo *toties quoties* to the End of his Licence Year.

7th. At the End of ſuch Year a general Balance ſhould be ſtruck, and the whole Surplus Duty ariſing on the general Exceſs of Work over the Licence, forthwith paid; and no Return of Duty on the Account of any ſuppoſed leſs Quantity of Work or Produce than had been covered by the Licence ſhould ever be made, unleſs in particular Caſes to be aſcertained by Law, as Fires, Bankruptcies, or Deaths; the eſſential Principle of Licence being to preclude ſuch Return of Duty, by raiſing a concluſive Preſumption to its full Extent againſt the Manufacturer, who, if it is not ſo highly calculated as to exclude the fair Latitude and Freedom which ought to be allowed him (having embarked voluntarily on that Condition) can never complain of ſuch anticipated Liquidation of his Credit, as to Part of the Account between him and the Exciſe.

YOUR Committee requeſt, that the Houſe will not conſider them as delivering a determined Opinion concerning the few Details here given of this very ſcanty Outline, to which, few as they are, they have thought it right to confine themſelves. They indeed have ſtated them more to illuſtrate and exemplify their Notion of this Sort of Combination, which they are, on the whole, inclined to recommend, than for the Purpoſe or with the Intention of delineating a full and regular Scheme conſtructed on ſuch a Combination; and they will leave the Matter here, obſerving only, 1ſt. That if the Mode thus ſuggeſted can be carried into Practice, the Licence Duty, though taken at a low Rate, will probably yield a greater Sum (*i. e.* the proportional Number of entered Gallons will be greater) than it would produce on a much higher Scale, if the Survey Duty were not ſo annexed as to meet the Diſtiller, whenever, by accelerated Work, he comes to paſs the Boundary of his Licence. 2d. That the propoſed Method of Aſſeſſment is likely to bring to a pretty ſure Teſt the real Opinions of the experienced and ſkilful among the Manufacturers, on the diſputed Points of rapid Work, Strength of Waſh, Raw Grain, &c.

The Adoption of any Plan of this Sort will of courſe admit of Improvements, both in the Part of it which conſiſts of Licence, and in that which is taken from the Syſtem of Survey, as well as of every poſſible additional Security new and better Checks may be expected to produce, which could have been adapted to either Syſtem ſeparately.

The Syſtem of Licence, framed as it exiſts at preſent on the Contents of the Still, has been ſhown to be in that very Circumſtance extremely defective. Perhaps the Quantity of Grain which the Diſtiller works up into Spirits in the Courſe of the Year, eſpecially if that Quantity is taken by Weight and not by Meaſure *, would be the beſt Teſt or Criterion, ſhort of an exact Account, of the Quantity of Spirits manufactured, and of the Quantum of Duty he ought to pay. It would clearly be a much better Teſt than the Number of Times in which he charges and diſcharges his Still, including both the firſt and ſecond Diſtillation, can ever be rendered. But to get at an actual Account of the Quantity of Grain, is perhaps as difficult as it is to take the actual Account of the Spirits diſtilled. The Waſh Act may be conſidered as a preſumptive Method of getting at the Quantity of Grain by Retroſpect, as it is proſpectively of getting at the Quantity of Spirits. Upon this Train of Obſervation, it may be worth conſidering, whether the Syſtem of Licence, if to be continued in Whole or in Part, might not be advantageouſly transferred from the Size of the Stills, to the Strength of the Waſh and the Size of the Veſſels in which it is contained; and whether, if ſuch an Idea were to be adopted, there might not be ſeveral Gradations of Strength of Waſh allowed, according to a Suggeſtion to be found in the Appendix, ſo as to open a Latitude to the Diſtiller, with regard to the Dilution or Concentration of the Waſh he might think it moſt for his Advantage to employ; the Evidence both of laſt Year and this, having fully eſtabliſhed that a diluted Waſh extracts more Spirit than one more ſtrong and concentrated, and, as many think, Spirits of a finer Quality*. Laſtly, it may be remarked here, that there is a conſiderable Degree of Analogy in Principle between *preſumptive Charge*, and *Aſſeſſment by Licence*, and that the former ſeems a Sort of middle Term between Licence on the one Hand and actual Account by Survey on the other.

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* This is attempted by the laſt Act, as to the Raw Grain, 39 Geo. 3. c. 78 § 12. The Combination of Weight and Meaſure in valuing Grain, would come ſtill nearer to a perfect Teſt.

Appendix (O.)

Report 1798, Appendix, p. 199, &c. This Report, Appendix (O.)

An Abolition of the Lines of Demarcation will probably be thought a neceſſary Part of any permanent Syſtem; and if an Indulgence in reſpect of Duty is deemed to be juſt, or at leaſt expedient, in certain Caſes, it may perhaps be found more reaſonable to grant it, under a Reſtriction as to the Quantity to be manufactured, to particular Places, in whatever Diſtrict or County they may be ſituated, where there is a Difficulty of Acceſs to diſtant Markets, either for the Purchaſe of the Material or the Sale of the manufactured Commodity, and to leave it to be aſcertained by particular Repreſentations addreſſed to Government, the Court of Exchequer, or the Board of Exciſe, to what Caſes ſuch Indulgences ſhould be extended. On this Idea it might be provided, after the Abolition of the Lines, and the Eſtabliſhment for the Whole of Scotland of a general Rate, Part by Licence and Part by Survey, that it ſhould be lawful for Parties to make ſuch Application, ſtating the particular Grounds thereof, for the Purpoſe of enabling thoſe who are to decide, to form a Judgment as to the Propriety of granting the propoſed Abatement of Duty; that ſuch Statement ſhould contain a Repreſentation of Circumſtances, ſuch as the Law ſhould have made neceſſary, as a given Diſtance from the Sea Coaſt, Highways, and navigable Rivers, and large Cities and Towns; the Nature of the Soil and Quality of the Crops within a given Diſtance from the propoſed Situation; &c. and, laſtly, the Pretenſions of the Applicant, in point of Character, and other Merits and Claims; that all this ſhould be backed by a Certicate from a given Number of Perſons of a certain defined Rank and Reſpectability, as neighbouring Magiſtrates, Clergymen, Sheriffs Depute and Subſtitute, &c.; that then the Board of Exciſe, if the Diſcretion ſhould be veſted in them, ſhould ſtill have a Negative, the Grounds of which they ſhould record; but that when the Permiſſion ſhould have been granted, and continued without Complaint or public Inconvenience for a certain Time, as for Inſtance Two or Three Years, it ſhould not be reſumed as to the Place, unleſs on ſome Change of Circumſtances; but as to the Perſon, it ſhould ceaſe and be only renewable on a new Certificate of Character at the Commencement of every Year; that the Exciſe Board in exerciſing their Diſcretion, ſhould have regard, beſides the Circumſtances already enumerated, to the Facility with which the Survey of ſuch a reſtricted Manufactory might be carried on, in reſpect of the Reſidence and other Duties of the Officer in whoſe Diſtrict it ſhould fall; and that ſuch a Still as ſhould be permitted in the Way propoſed ſhould never be nearer than a reaſonable aſcertained Diſtance from another of the ſame Sort; that there ſhould never be more than one, and that its Size ſhould be limited.

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* There are Limits, however, to the Degree of Dilution which facilitates the Extraction of the greateſt Quantity of Spirits.—*Vide* the Experiments and Obſervations of Mr. Skene Keith on this Point; Appendix (N.) 2. 3.

Your Committee have thought it their particular Duty to make Enquiry into that Part of the Diſtillery Laws which forms a conſiderable Branch of the Criminal Juriſprudence of Scotland.

But as the Law in that Reſpect is in many Points common to all the other Matters which fall under the general Denomination of Exciſe, they cannot enter into much Detail on the Subject, without tranſgreſſing the Bounds of the Reference made to them by the Houſe.

In general it may be ſtated, as following from the Evidence and Information before them, that the Defects imputed or imputable to this Title in the legal Code of Scotland, either as to its Proviſions or Execution, may be claſſed under Five Heads:

1. The alledged partial, unequal, and illegal Proceedings before Juſtices of the Peace, ariſing often from Motives of good Nature, ſometimes from Neglect, ſometimes from Ignorance of their Duty, and ſometimes from a wilful Tranſgreſſion of the Law.

2. The Want of a proper Judicature to correct the Miſtakes, or puniſh the Delinquency of the Magiſtrates.

3. The great Delay and Expence which in ſome Degree neceſſarily attends Proſecutions in the Court of Exchequer of Scotland.

4. The Accumulation and conſequent Suſpenſion of a great Deal of Buſineſs, from the Multiplicity of Informations and Complaints in the Form of Memorials, Letters, and otherwiſe, which are lodged with the Solicitor of the Board of Exciſe, and by the Courſe of the Board are always

ways referred to him, in order that he may report thereon, before any Order is given upon them for Proſecution, or other Diſpoſal of the ſame.

5. Conſiderable Uncertainty in regard to the Interpretation of the Law, as to the Extent of the diſcretionary Powers for mitigating Penalties veſted in the Juſtices of the Peace.

For theſe Evils various Remedies have been ſuggeſted. The great *Deſideratum* appears to be, ſome new Tribunal or Juriſdiction, to be exerciſed within a reaſonable Diſtance of the Reſidence of the Parties, and which ſhall unite the Advantages of Diſpatch, legal Knowledge, a ſummary Mode of Proceeding, Certainty, Impartiality, and a Diminution of the Expence of bringing the Matters in Litigation to Trial and Deciſion.

Among the Evils ariſing from Defects in the Law itſelf, or in its Execution, none has been more inſiſted upon, or with greater Reaſon, than the glaring and ſhameful Number of Perſons, in different Parts of the Country, particularly the Highlands, who work without Licence, or any Payment of Duty.

The ill Effects of this Miſchief to the Country, by the Encouragement of habitual Idleneſs, Diſhoneſty, and Drunkenneſs, are obvious; as is in like Manner the Loſs occaſioned thereby, both to the fair Trader and the Revenue; Effects, the Magnitude whereof muſt always remain beyond the Power of Calculation.

The Extent, however, to which the Evil is carried, may in ſome Sort be conjectured by a Reference to Three remarkable Pieces of Evidence; 1. The Account in the Appendix of laſt Year of the Seizure of 859 unlicenſed Stills in the Courſe of the Year 1797. 2. The Evidence to be found in the preſent Appendix, of the enormous and avowed Manufacture of Whiſkey carried on with unlicenſed Stills in the Iſland of Ilay. 3. The Statement, by a Diſtiller in Roſsſhire, of the Proceedings at a Meeting or Exciſe Court of the Juſtices of that County in the Courſe of laſt Winter, which will alſo be found in the Appendix.

Report 1798, Appendix, p. 432.

Appendix (B. 3.) (M.)

Appendix (C. 4.)

Theſe Enormities do not ſeem wholly to ariſe from Defects in the Law, nor entirely from the Want of its due Execution.

Under the *Firſt* Conſideration it may perhaps be fit to make ſome new Proviſions, rather however with a View to adjuſt, on a new and more equal Plan, and to ſecure the proper Enforcement of exiſting Penalties and Forfeitures, than uſeleſsly to ſwell the dead Letter of our unexecuted Laws, by a diſguſting Addition to the Catalogue of that Sort of Sanctions. But it ſeems on all Hands agreed, that ſevere Prohibitions ſhould be enacted againſt the Manufacture of Stills, and diſtilling Apparatus, by any other Perſons than authorized and licenſed Artizans, and againſt the Sale, Purchaſe, or uſing of ſuch prohibited Stills and Apparatus.

Under the *Second* Head it may be found right that the Officers of Exciſe ſhould, by ſome regular Syſtem of Orders and Inſtructions, be commanded, and the Juſtices of the Peace in ſome effectual Way (if ſuch can be deviſed) admoniſhed, to uſe more Vigilance and Uniformity in the Detection, and, when detected, in the Conviction of Offenders.

Your Committee, for the Reaſon they have above alledged, do not ſuppoſe it will be expected of them to enter at preſent with more Particularity into a Diſcuſſion of this important Branch of the Subject before them. They were happy to obſerve a Paſſage in the Report of the Board of Exciſe, dated 13th March 1799, which ſtates, that it had been for ſome Time under the Conſideration of the Law Servants of the Crown in Scotland, and that ſome Progreſs had then been made, and ſeveral Steps taken, to bring it to Maturity. They have the Pleaſure to add, that they have good Reaſon to believe the Diligence of thoſe learned and reſpectable Perſons has not abated, as well as that the ſerious Attention of the venerable Judge who preſides in the Court of Exchequer at Edinburgh, and of his Colleagues, has alſo been beſtowed on the Subject. In ſuch Hands it may ſafely remain for the preſent;—they will not ſuffer it to be forgotten, nor delay unneceſſarily to communicate, through ſome proper Channel, the Fruits of their Deliberations upon it. In the meantime Your Committee will juſt remark, that one of the Ideas thrown out in the Exciſe Report laſt mentioned, ſeems to them ſubject to a conſiderable Degree of Difficulty, namely, the Suggeſtion that it might be right to veſt, either in the Court of Seſſion or the Court of Exchequer in Scotland, a Power ſimilar to that exerciſed by the King's Bench over the Proceedings and Conduct of Magiſtrates in England. That Power, as far as judicial Cenſure and Puniſhment are concerned, is Part of the ſuperintendant Criminal Juriſdiction of that ſupreme Court, and as ſuch veſted in it from the earlieſt Times by the Common Law of the Kingdom; and even its Authority in ſetting aſide or amending thoſe Orders and Convictions of Juſtices, which ſeem on the firſt View, and in their Intention and Effects, to be perhaps rather of a civil than criminal Nature, though in moſt Caſes ſpecially given, or at leaſt regulated by poſitive Statutes, appears to have always been annexed to that Tribunal; probably on the Ground of ſome Principle of Analogy which theſe Proceedings bear to the general Syſtem of the Criminal Code of England. If there exiſts already no where in Scotland ſuch a diſcretionary Controul and Review of the Proceedings of Juſtices of the Peace in that Country, it is a Chaſm of a ſingular Sort in the Laws of a People ſo long civilized, and ſo juſtly celebrated for their Learning in the Science of Juriſprudence; but if that ſhould, on full Inveſtigation, turn out to be the Caſe, it will become a Matter of a grave Nature and doubtful Iſſue, to determine to which of the ſuperior Courts of Scotland, the Court of Seſſion, of Juſticiary, or Exchequer, it may be moſt proper to annex a new Juriſdiction

Appendix (B. 4.)

riſdiction of that Kind;—to the Court of Exchequer, which is (amongſt the Three) chiefly, or rather indeed almoſt excluſively, converſant in the Adminiſtration of the Revenue Laws, and with which the domeſtic Judicature of the Magiſtrate is in regard to many Parts thereof concurrent, but which is not a Court of Criminal Juriſdiction;—to the Court of Seſſion, which it is believed, in its general Deſcription, is alſo not a Court of Criminal Juriſdiction, but the Limits of whoſe ſuperintending Powers are ſaid to be both of a very tranſcendant and of a very indefinite Nature;—or to the Court of Juſticiary.

Your Committee here think it may be uſeful to advert to the prudent Caution of the learned Perſons who appear to have had this Subject for a conſiderable Time in their Contemplation, contraſted with the haſty Facility of thoſe Individuals, who on this and every ſimilar Occaſion, are ſo apt to obtrude on the Public their crude and ill-digeſted Schemes for mending the Criminal Law, with regard to any Matter which they happen to be impelled, by whatever particular Motive, to conſider. Whether their Object be, that a large Amount of any Sort of Duty ſhould be raiſed, or that the Intereſts of the fair Trader ſhould be protected againſt the Speculations of the Smuggler, their firſt Thoughts are frequently turned to demand an Increaſe in the Number and Severity of Pains and Penalties; to a Cenſure of the Legiſlature, on the Ground that thoſe which they would recommend have not ſooner been created; or of the Executive Government, becauſe they are, if already exiſting, not more rigidly enforced;—not waiting to reflect, that ill-adapted Mulcts, Forfeitures, and corporal Puniſhments, tend by their Operation to augment the Evil they are meant to remedy; and that it is not given to every preſumptuous Individual to employ, with Safety to the Public or Credit to himſelf, his unſkilful and ſacrilegious Hands in the Improvement, Reparation, or Embelliſhment of the niceſt and moſt delicate Part of the Temple of Juſtice.

Your Committee can by no Means be ſuppoſed to intend to apply this general Obſervation to any of the Suggeſtions, from any Quarter, which may have been ſubmitted to them, or to the Committee of laſt Year, ſeeing theſe Suggeſtions have been the Effect of a direct Invitation from the Two Committees to the Perſons ſubmitting them, to favour them with their Sentiments, in anſwer to Queries which were publicly circulated.

* * *

IN the Expectation of a Renewal of the Inveſtigation of laſt Year, ſome of the Members of that Committee had uſed ſome Endeavours to procure Information concerning the Practice of the Art of Diſtillery, and of the Laws concerning it, which exiſt in other Nations.—With regard to ſome Countries, a Degree of uſeful Intelligence was, in conſequence thereof, obtained; and having been laid before this Committee, will in

Part be found in their Appendix.—In addition to what is there inſerted, they have to ſtate, that they have learned, from certain Authority and Documents, that both in Ireland, where the Duty on Diſtilleries is a large and growing Source of Revenue, and in the United States of America, the Plan of combining Survey with Licence has, to a certain Degree, been adopted. In the former Country, indeed, it appears to have been eſtabliſhed ſome Years previous to its Introduction into Scotland, and it continues to be in force in both to the preſent Hour.

Appendix (G. 1. 2. 3. 4. 5. 6. 7. 8. & 9.)

THERE yet remain, voluminous as this Report has become, far beyond the firſt Intention of your Committee, ſeveral other Matters on which they have beſtowed much of their Time and Attention. But they will truſt to the Indulgence of the Houſe, in referring once more for thoſe Points to the numerous Documents in their Appendix; and will only add, before they finally conclude, certain Statements,—1ſt. Of the ſuppoſed Quantity of Spirits, which on an Average has been thought to be Annually conſumed in Scotland; 2d. Of the ſuppoſed Rate of Duty, which it has been computed by different Perſons the Trade might afford to pay; and 3d. As a Corollary from thoſe Averages, of the probable Amount to which this Branch of Revenue may, under an improved Syſtem, be expected to be carried.

1ſt STATEMENT.

COMPUTATION of the Number of Gallons of BRITISH SPIRITS Annually conſumed in Scotland.

				Gallons.
Committee's Report of 1798			pa. 14	2,400,000
Board of Exciſe's Report, D° Appendix			pa. 188	3,500,000
Mr. Bonar's Anſwers	D°	D°	pa. 214	3,000,000
Mr. Maitland's	D°	D°	pa. 227	3,041,667
Mr. Leven's	D°	D°	pa. 241	3,500,000
Mr. Young's	D°	D°	pa. 258	5,200,000
Mr. Maclagan's	D°	D°	pa. 311	5,447,425
Dr. Jeffray and Mr. Taylor, Appendix to this Report (M.)				5,400,000
			8)	29,489,092
Average				3,686,136

2d STATEMENT.

2d STATEMENT.

Computation concerning the Rate of Duty.

	s.	*d.*
Diſtillers, *paſſim* Ap. Rep. 1798, at - - - - - - - - - -	2	—
Dr. Jeffray's Memorial, Ap. (M.) to this Report, at - - - -	2	—
Board of Exciſe, Ap. Rep. 1798, pa. 178. from 2*s.* 3*d.* to 3*s.* ſay	2	8
J. Bonar and J. Leven, Ap. Rep. pa. 213. 240, at - - - -	3	—
J. Maitland, Ap. pa. 227, from 2*s.* 6*d.* to 3*s.* ſay - - - - -	2	10
5)	12	6
Average, - - - - - - -	2	6

3d STATEMENT.

Computation concerning the Amount of Duty.

	Gallons.
Average of the Quantum of Conſumption - - -	3,686,136
Average of the Rate of Duty, 30 Pence - - - -	30
	12) 110,584,080
	20) 9,215,340
Annual Sum expected - - - - - - -	£. 460,767

Your Committee have come to the following Reſolutions:

Reſolved,

That it is the Opinion of this Committee, That the Laws concerning the Prevention, and Proſecution and Puniſhment, of Offences committed in reſpect of the Diſtillery of Spirits in Scotland, and the Duties payable thereon, as a Branch of the Revenue of Exciſe, require Reviſion, and will admit of conſiderable Amendment.

Reſolved,

That it is the Opinion of this Committee, That there are very conſiderable Defects incident to the Syſtem of Survey, and alſo to that of Licence, if taken ſeparately, which from their Nature appear to be incapable of being cured by any further Improvement, which can be reaſonably foreſeen as applicable to either.

Reſolved,

That it is the Opinion of this Committee, That a Plan may be formed, whereby the Two Syſtems of Licence and Survey ſhall be combined together, in a Manner calculated on the one Hand, on the Knowledge which has already been acquired (and which Knowledge may ſtill be increaſed on further Inveſtigation) with reſpect to the Art of Diſtillation, and on the other Hand, with a juſt Regard to the real Intereſts of the Country, of the Diſtiller, and of the Revenue as connected therewith, and which ſhall poſſeſs many of the Advantages, without being liable to many of the Objections inherent in the one and the other Syſtem, when conſidered as excluſive Modes of Taxation on the Diſtillery of Spirits in Scotland.

Reſolved,

THAT it is the Opinion of this Committee, on a Compariſon of the different Computations made on various Grounds which have been ſtated to them, That the Number of Gallons of Britiſh Spirits Annually conſumed in Scotland, hath been reckoned to amount to from Two Millions Four Hundred Thouſand Gallons to Five Millions Four Hundred Thouſand Gallons, and that the Average of theſe different Computations, gives Three Millions Six Hundred and Eighty-ſix Thouſand One Hundred and Thirty-ſix Gallons; but that the Degree of Strength, in the Contemplation of the Perſons making ſuch Computations, has not in general been diſtinctly ſpecified by them.

Reſolved,

THAT it is the Opinion of this Committee, That the different Computations made on various Grounds which have been ſtated to this Committee, of the Rate of Duty per Gallon of Spirits the Diſtiller could afford to pay to the Revenue, give, on the Average thereof, the Sum of Two Shillings and Six Pence per Gallon.

Reſolved,

THAT it is the Opinion of this Committee, That according to the Two Average Computations of the Quantum of Conſumption and Rate of Duty, mentioned in the Two foregoing Reſolutions, the Annual Sum which might be expected to be raiſed on Spirits diſtilled from Grain in Scotland, for the Conſumption of that Country, if an effectual Scheme of Aſſeſſment and Collection could be deviſed, from the above-mentioned Statements, would appear to be Four Hundred and Sixty Thouſand Seven Hundred and Sixty-ſeven Pounds, on the Suppoſition that the Strength of Spirits, with regard to which the ſaid Computations of Conſumption and Rate of Duty have been made, was taken to be 1 to 10 over Hydrometer Proof.

APPENDIX.

Diſtilleries in Scotland;—12th July 1799.

CONTENTS OF THE APPENDIX.

Appendix		Page.
(A. 1.)	Account of Diſtillery Proſecutions for Penalties before the Juſtices of the Peace, in all the Collections of North Britain (except Edinburgh) in the Year ended 5th July 1796; &c. - - - - - - - - - - - - - -	55
(A. 2.)	D° - - D° - - D°, in the Year ended 5th July 1797 - - - - -	74
(A. 3.)	D° - - D° - - D°, in the Year ended 5th July 1798 - - - - -	88
(A. 4.)	Account of Diſtillery Seizures proſecuted before the Juſtices of the Peace, in all the Collections of North Britain (except Edinburgh) in the Year ended 5th July 1796; &c. - - - - - - - - - - - - - -	97
(A. 5.)	D° - - D° - - D°, in the Year ended 5th July 1797; &c. - - - -	123
(A. 6.)	D° - - D° - - D°, in the Year ended 5th July 1798; &c. - - - -	146
(A. 7)	Account of Diſtillery Proſecutions for Penalties before the Juſtices of the Peace of the County of Edinburgh, for the Year ended 5th July 1796 - - - - -	158
(A. 8.)	D° - - D° - - D°, in the Year ended 5th July 1797 - - - - -	159
(A. 9.)	D° - - D° - - D°, in the Year ended 5th July 1798 - - - - -	160
(A. 10.)	Account of Diſtillery Seizures proſecuted before the Juſtices of the Peace of the County of Edinburgh, in the Year ended 5th July 1796 - - - - - -	163
(A. 11.)	D° - - D° - - D°, in the Year ended 5th July 1797 - - - - -	
(A. 12.)	D° - - D° - - D°, in the Year ended 5th July 1798 - - - - -	164
(A. 13.)	Account of Diſtillery Proſecutions for Penalties in the Court of Exchequer, from 6th July 1795 to 5th July 1798 - - - - - - - - -	165
(A. 14.)	Account of Diſtillery Seizures proſecuted in the Court of Exchequer, from 6th July 1795 to 5th July 1798 - - - - - - - - - - - - -	167
(A. 15.)	Account of Proſecutions and Suits under the Laws relative to Diſtillery and Diſtilled Spirits in Scotland, ordered to be inſtituted but not commenced, between 5th July 1795 and 5th July 1798 - - - - - - - - - - - - -	168
(A. 16.)	Account of Informations and Caſes for Proſecution under the Laws relating to the Diſtilleries and Diſtilled Spirits in Scotland; &c. &c. - - - - - - -	169
(A. 17.)	Comparative Statement of the Produce of the Exciſe Duties on Diſtilleries in Scotland, in the Years ending 5th July 1798 and 5th July 1799 - - - - -	170
(A. 18.)	Table of Penalties in Diſtillery Caſes, recoverable before Juſtices of the Peace - -	171
(A. 19.)	Table of Duties on Low Wines and Spirits, from 12 Car. II. to 22 Geo. III. -	174
(A. 20.)	Account of the Amount of Duty collected or charged in the Port of London and the other Ports of England, on Spirits manufactured in and brought from Scotland ſince 5th July 1788; &c. - - - - - - - - - - - - - - -	175
(B 1.)	Three Letters from George Roſe, Eſquire, to the Commiſſioners of Exciſe in Scotland - - - - - - - - - - - - - - - -	176
(B. 2.)	Report of the Commiſſioners of Exciſe in Scotland, dated 27th February 1799, to the Right Honourable the Lords Commiſſioners of His Majeſty's Treaſury; with 11 Incloſures - - - - - - - - - - - - - - - -	179
(B 3.)	D° - - D° - - dated 20th March 1799; with 14 Incloſures - - - -	210
(B. 4.)	Extract from the Report of the Commiſſioners of Exciſe in Scotland to the Lords Commiſſioners of His Majeſty's Treaſury; dated 13th March 1799 - - - -	262

Appendix.		Page.
(C. 1.)	Minutes of a General Meeting of Licenſed Diſtillers in the Lowlands, held at Falkirk, 26th January 1799	263
(C. 2.)	Proceedings at a General Meeting of the Licenſed Diſtillers in the Lowlands, held at Edinburgh, 22d May 1799	269
(C. 3.)	Letter from David Caſſils and Co. dated Glaſgow, 20th May 1799; referred to in the Proceedings of the Meeting at Edinburgh	271
(C. 4.)	Letter from Mr. Robert Murray, Licenſed Diſtiller at Hartfield, near Tain; dated 15th April 1799, to George Roſe, Eſquire	272
(C. 5.)	Letter from Mr. Adam Dawſon, of Bonnytown by Linlithgow; dated 4th June 1799, to the Right Honourable Sylveſter Douglas	275
(D.)	Letter from Mr. William Watſon, dated Auchtertyre, 29th March 1799, to the Right Honourable Henry Dundas	276
(E. 1.)	Firſt Memorial of John Stein, Eſquire, reſpecting the Scotch Diſtillery; dated 24th April 1799	278
(E. 2.)	Second Memorial of Dº; dated 7th May 1799	289
(F.)	Memorial of Mr. James Haig, reſpecting the Scotch Diſtillery; dated London, 6th May 1799: With Extracts from Chaptal's Chemiſtry, and Obſervations	293
(G. 1.)	Anſwers by Mr. James Gordon, in Spain, to certain Queries reſpecting the Diſtillation of Spirits	299
(G. 2.)	Letter from St. Lucar, in Portugal; communicated by James Burn, Eſquire	305
(G. 3.)	Anſwers to Queries reſpecting the Diſtilleries in Portugal; dated Liſbon, 1ſt December 1798	305
(G. 4.)	Memorial of Mr. E. G. J. Crookeens, reſpecting the Diſtillation of Spirits, &c. in Holland	308
(G. 5.)	Letter from Dº, reſpecting Dº	319
(G. 6.)	Another Letter from Dº, reſpecting Dº	320
(G. 7.)	Letter from James Crawfurd, Eſquire, reſpecting the Dutch Diſtillery	323
(G. 8.)	Letter reſpecting the Diſtillation of Spirits in Livonia	324
(G. 9.)	Method of Diſtilling at Chatra in Ramgur, and other Provinces in India	325
(H. 1.)	Letter from Mr. Graham, dated Parliament Street, 5th May 1799, reſpecting Scotch Diſtillery Stations, &c.	330
(H. 2.)	Population of the Highlands above the Intermediate Line, 1798	331
(I. 1.)	Specification of Patent to William Pontifex, with a Plate	332
(I. 2.)	Specification of Patent to John Falconer Adee, with a Plate	334
(I. 3.)	Specification of Patent to Richard Tillyer Blunt	335
(K. 1.)	Obſervations on the Scotch Diſtillery, by Mr. Sligo, in April 1798	337
(K. 2.)	Paper reſpecting the Diſtillation of Spirits from Oatmeal; by Mr. Sligo	356

Appendix.		Page.
(L. 1.)	Dr. Black's Opinion reſpecting the Scotch Diſtillery, in Anſwer to certain Queſtions propoſed to him	357
(L. 2.)	Dr. Ingenhouz's Anſwers - - Dº - - Dº	
(L. 3.)	Letter from Sir Alexander Bannerman, incloſing Dr. Skene's Anſwer, reſpecting Dº - - Dº	358
(L. 4.)	Dr. George Skene - - Dº - - Dº	
(L. 5.)	Anſwers of Dr. William Dyce, reſpecting Dº - - Dº	
(L. 6.)	Anſwers of the Reverend George Skene Keith, and of Mr. Alexander Smith, reſpecting the Scotch Diſtillery	360
(L. 7.)	Mr. Delamie's Opinion reſpecting Dº - - Dº	362
(L. 8.)	Letter from Mr. Delamie, explanatory of the above Opinion	364
(M.)	Dr. Jeffray's Memorial, with Seven Plates	365
	Explanation of the Plates	451
(N. 1.)	Letter from the Reverend George Skene Keith; dated 25th February 1799	455
(N. 2.)	Another Letter from Dº, with an Account of Experiments, 11th April 1799	471
(N. 3.)	Dº - - Dº - - Concluſion of Experiments, 31ſt May 1799	477
(O. 1.)	Obſervations ſubmitted by Meſſrs. Graham, Bonar, and Leven, on certain Papers preſented to the Committee	481
(O. 2.)	Appendix to Dº, containing Practical Obſervations arranged under the reſpective Heads of Entries, Checks to prevent Frauds, Revenue Officers, &c. &c.	541
(P.)	A Map of Scotland, diſtinguiſhing the Lowland, Highland, and intermediate Diſtricts; with Explanation	549
(Q.)	Clark's Hydrometer and its Uſe deſcribed	551
(R.)	A Saccharometer, with its Deſcription and Uſe - Fig. 1.	559
	Aſſay Jar, Dº Dº - Fig. 2.	560
(S.)	A Spirit Receiver, under 39 Geo. III. c. 78	563
(T.)	A Fraudulent Still, diſcovered by Mr. Leven, and deſcribed	563

Appendix (A. 1.)

EXCISE:—89th Year, $17\frac{95}{96}$.—ACCOUNT of DISTILLERY PROSECUTIONS for Penalties, before the Juſtices of the Peace, in all the COLLECTIONS of *North Britain*, except Edinburgh, in the Year ended 5th July 1796:—As ordered by the Committee of the Honourable Houſe of Commons on the Scotch Diſtillery, dated 23d March 1799.

ABERDEEN COLLECTION.

NAME OF THE CAUSE OR DEFENDANT.	OFFENCE.	Amount or Value ſued for.	Event of PROSECUTION.	SUM recovered or compounded for.	OBSERVATIONS.
		£. s.		£. s.	
John Petrie Smith and Co	Diſtilling privately - -	500 —	Convicted and fined in	10 —	
Willm Mortimer -	Making Stills for private Diſtillation - - - -	10 — and 10 per Galln Content.	- Do -	10 —	All theſe Penalties recovered and accounted for in Moieties between the King and Informers, after deducting upon an Average about One-Tenth Part for the Expence of Proſecution.
Middleton Rellie - -	- Do - - -	Do	- Do -	10 —	
Wm Leitch - - - -	- Do - - -	Do	- Do -	10 —	
John Lyon - - - -	Diſtilling privately - -	100 —	Aſſoilzed - -	— —	
Iſobel Perrie - - - -	- Do - - -	100 —	- Do -	— —	
George Durward - -	- Do and Malting -	350 —	Convicted and fined in	5 —	
Charles Smith - - -	- Do - - -	500 —	- Do -	1 —	
All. Durward - - -	- Do - - -	500 —	- Do -	2 —	
All. Gray - - - - -	- Do - - -	500 —	- Do -	5 —	
John Farquharſon - -	- Do - - -	500 —	- Do -	2 —	
Alex. Symon - - - -	- Do - - -	500 —	- Do -	1 —	
Alexr Anderſon - -	Selling Malt to private Diſtillers - - - - -	—	- Do -	2 —	
Will. Eaſon - - - -	- Do - - -	—	- Do -	2 —	
Will. Emſlie - - - -	Diſtilling privately - -	500 —	- Do -	1 —	
Charles Patterſon - -	- Do - - -	500 —	- Do -	5 —	
Kenk McKerry - - -	- Do - - -	500 —	Aſſoilzed - -	— —	
Jerom Clerk - - - -	- Do - - -	500 —	Convicted and fined in	1 —	
Will. Farquharſon - -	- Do - - -	500 —	- Do -	1 —	
Charles McMardie - -	- Do - - -	500 —	- Do -	5 —	
Arthur Fraſer - - -	- Do - - -	500 —	- Do -	1 —	
John Brebner - - -	- Do - - -	500 —	- Do -	1 —	
Saml Glaſs - - - -	- Do - - -	500 —	- Do -	1 —	
James Grant - - - -	- Do - - -	500 —	- Do -	1 —	
John Ingram - - - -	- Do - - -	500 —	- Do -	2 —	
John Mutire - - - -	- Do - - -	500 —	- Do -	1 —	
Do - - - -	- Do - - -	500 —	- Do -	1 —	
Lewis Dunbar - - -	- Do - - -	500 —	- Do -	1 —	
Charles McDonald -	- Do - - -	500 —	- Do -	5 —	
Alexr McHardy - - -	- Do - - -	500 —	- Do -	2 —	
Wm Bettie - - - -	- Do - - -	500 —	- Do -	2 —	
Gardner Brebner - -	- Do - - -	500 —	- Do -	1 —	
T.T. and Joſeph Downies	- Do - - -	500 —	- Do -	5 —	
David Lumſden - - -	- Do - - -	500 —	- Do -	1 —	
Will. Roſs - - - -	- Do - - -	500 —	- Do -	2 —	
Alexr River - - - -	- Do - - -	500 —	- Do -	2 —	
Alexr Robie - - - -	- Do - - -	500 —	- Do -	5 —	
John Roſs - - - -	- Do - - -	500 —	- Do -	2 —	
Peter Stewart - - -	- Do - - -	500 —	- Do -	5 —	
Jas Donaldſon, Senr -	- Do - - -	500 —	- Do -	1 —	
Jas Donaldſon, Junr -	- Do - - -	500 —	- Do -	2 —	
Wm Thomſon - - -	- Do - - -	500 —	- Do -	2 —	
Peter Gilleſpie - - -	- Do - - -	500 —	- Do -	1 —	
Alexr Shepherd - - -	- Do - - -	500 —	- Do -	2 —	
Robt Harper - - - -	- Do - - -	500 —	- Do -	2 —	
Alexr Cattanach - -	- Do - - -	500 —	- Do -	2 —	
Chas Mitchell - - -	- Do - - -	500 —	- Do -	2 —	
Shaw Cattanach - -	- Do - - -	500 —	- Do -	2 —	
Chas Burnet - - - -	- Do - - -	500 —	- Do -	2 —	
Fras Knox - - - -	- Do - - -	500 —	- Do -	2 —	
Jas Finlay - - - -	- Do - - -	500 —	- Do -	2 —	
Alexr Roſs - - - -	- Do - - -	500 —	- Do -	2 —	
Andw Henderſon - -	- Do - - -	500 —	- Do -	2 —	
Wm Hunter - - - -	- Do - - -	500 —	- Do -	1 —	

Aberdeen Collection.—The ACCOUNT of DISTILLERY PROSECUTIONS, &c.—*continued.*

NAME OF THE CAUSE OR DEFENDANT.	OFFENCE.	Amount or Value ſued for. £.	s.	Event of PROSECUTION.	SUM recovered or compounded for. £.	s.	d.	OBSERVATIONS.
Alexr Turner	Diſtilling privately	500	—	Convicted and fined in	1	—	—	All theſe Penalties recovered and accounted for in Moieties between the King and Informers, after deducting upon an Average about One-Tenth Part for the Expence of Proſecution.
John Coutts	Dº	500	—	Dº	1	—	—	
Alexr Ogg	Dº	500	—	Dº	1	—	—	
Fras Birſe	Dº	500	—	Dº	2	—	—	
Jas Finlay	Dº	500	—	Dº	2	—	—	
W. and A. Lawſons	Dº	500	—	Dº	2	—	—	
Peter Mitchell	Dº	500	—	Dº	1	—	—	
Fras Low	Dº	500	—	Dº	2	—	—	
Dunn Grant	Dº	500	—	Dº	2	—	—	
Jas Durward	Dº	500	—	Dº	2	—	—	
Charles Glaſs	Dº	500	—	Dº	2	—	—	
Jas Michie	Dº	500	—	Dº	1	—	—	
Wm Menzies	Dº	500	—	Dº	2	—	—	
Archd Sherriff	Dº	500	—	Dº	2	—	—	
Jas Harper	Dº	500	—	Dº	1	—	—	
Elizth Low	Dº	500	—	Dº	1	—	—	
Alexr Middleton	Dº	500	—	Dº	2	—	—	
Robt Simm	Dº	500	—	Dº	2	—	—	
George Hogg	Dº	500	—	Dº	3	—	—	
Alexr Coutts	Dº	500	—	Dº	6	—	—	
Jas Wanſland	Dº	500	—	Dº	1	—	—	
George Symm	Dº	500	—	Dº	2	—	—	
Patk Dyce and Co	Dº	500	—	Dº	5	—	—	
Tabitha Dyce	Dº	500	—	Dº	1	—	—	
Peter Knox	Dº	500	—	Dº	5	—	—	
David Davidſon	Dº	500	—	Dº	1	—	—	
Alexr Ritchie	Dº	500	—	Dº	1	—	—	
Jas Glennie	Dº	500	—	Dº	1	—	—	
Alexr Corker	Dº	500	—	Dº	5	—	—	
Jas Reid	Dº	500	—	Dº	2	—	—	
John Simpſon	Dº	500	—	Dº	2	—	—	
Peter Deach	Dº	500	—	Dº	1	—	—	
John McKay	Dº	500	—	Aſſoilzed.				
John Morrice	Dº	200	—	Convicted and fined in	1	—	—	
Alexr Leſlie	Dº	200	—	Dº	1	—	—	
Wm Auld	Dº	200	—	Dº	2	—	—	
Wm Turner	Dº	200	—	Dº	5	—	—	
Alexr Brown	Dº	500	—	Dº	3	—	—	
George Sutherland	Dº	500	—	Dº	1	—	—	
Will. Chalmers	Dº	500	—	Dº	2	—	—	
Will. Watt	Dº	500	—	Dº	2	—	—	
Will. Simpſon	Dº	500	—	Dº	1	—	—	
Margt Fraſer	Dº	500	—	Dº	5	—	—	
Peter Sinclair	Dº	500	—	Dº	2	—	—	
Jas Hutchiſon	Dº	500	—	Dº	1	—	—	
Wm McBeath	Dº	500	—	Dº	1	—	—	
Wm Turner	Dº	500	—	Dº	1	—	—	
Wm Stewart	Dº and deforcing the Officer	500	—	Dº	50	—	—	
Alexr Brewſter	Diſtilling privately	500	—	Dº	1	—	—	
David Grant	Dº	200	—	Dº	3	—	—	
David Burnet	Dº	500	—	Dº	2	—	—	
John Forbes	Dº	500	—	Dº	2	—	—	
Alexr Thomſon	Dº	500	—	Dº	5	—	—	
Andw Brown	Dº	500	—	Dº	3	—	—	
Alexr Coutts	Dº	500	—	Dº	2	—	—	
James Lawſon	Dº	500	—	Dº	2	10	—	
John Alves	Dº	500	—	Dº	3	—	—	
George Ewan	Dº	200	—	Dº	—	12	6	
Jas Brice	Dº	200	—	Dº	5	—	—	
T. and T. McWilliams	Dº	200	—	Dº	5	—	—	
Alexr Cockburn	Dº	200	—	Dº	—	10	—	
Alexr Raeburn	Dº	200	—	Dº	2	2	6	
John Scott	Dº	200	—	Dº	2	—	—	
Jas Duncan	Dº	200	—	Dº	2	—	—	
Will. Thomſon	Dº	200	—	Dº	—	15	—	
Alexr Molliſon	Making illegal Stills		10 per Galln Content.	Dº	—	10	—	
George Taylor	Diſtilling privately	500	—	Dº	2	2	—	
Widow Hitten	Dº	200	—	Aſſoilzed.				
Andw Walker	Dº	200	—	Dº				

Aberdeen Collection.—The Account of Distillery Prosecutions, &c.—*continued.*

NAME OF THE CAUSE OR DEFENDANT.	OFFENCE.	Amount or Value ſued for. £.	s.	Event of PROSECUTION.	SUM recovered or compounded for. £.	s.	d.	OBSERVATIONS.
W^{m} Emſlei	Diſtilling and Malting privately	650	—	Convicted and fined in	—	10	—	All theſe Penalties recovered and accounted for in Moieties between the King and Informers, after deducting, upon an Average, about One Tenth Part for the Expence of Proſecution. *Hu. Broughton*, Accomptant.
John Ferries	Diſtilling privately	500	—	D^{o}	5	—	—	
Arthur Farquharſon	D^{o}	500	—	Aſſoilzed.				
J^{no} Gordon and M. Ray	D^{o}	500	—	Convicted and fined in	1	—	—	
Arch^{d} Reid	D^{o}	500	—	D^{o}	5	—	—	
John Galt	D^{o}	500	—	D^{o}	—	5	—	
John Bettie	D^{o}	500	—	D^{o}	—	2	6	
D^{o}	D^{o}	500	—	D^{o}	—	8	—	
J. Graice and J. Gray	Diſtilling & Malting privately	650	—	Aſſoilzed.				
Charles M^{c}Donald	Diſtilling privately	500	—	Convicted and fined in	—	5	—	
Adam Hay	D^{o}	500	—	D^{o}	2	—	—	
Ja^{s} Schree	D^{o}	500	—	D^{o}	—	10	—	
John Michie	D^{o}	500	—	D^{o}	—	10	—	
Will. Murriſon	D^{o}	500	—	D^{o}	1	—	—	
George Strachan	D^{o}	500	—	D^{o}	1	—	—	
J^{a} Stewart	D^{o}	500	—	D^{o}	—	8	—	
Fra^{s} Birſe	Diſtilling & Malting privately	650	—	D^{o}	1	5	—	
Shaw Cattanach	D^{o}	650	—	D^{o}	—	9	—	
Dun^{n} Grant	D^{o}	650	—	D^{o}	—	12	—	
Ja^{s} Fenton	Diſtilling privately	500	—	D^{o}	—	8	—	
Ja^{s} Burnet	D^{o} and Malting	200	—	Aſſoilzed.				
John M^{c}Hardy	Diſtilling privately	500	—	Convicted and fined in	—	10	—	
Ja^{s} Roſs	Diſtilling and Malting privately	650	—	D^{o}	10	—	—	
Ja^{s} Glennie	Diſtilling privately	500	—	Aſſoilzed.				
Iſobel M^{c}Kay	D^{o} and Malting	650	—	Convicted and fined in	—	10	—	
Charles Reid	Diſtilling privately	500	—	D^{o}	1	—	—	
Ja^{s} Middleton	D^{o}	200	—	D^{o}	1	—	—	
Alex^{r} Thomſon	D^{o}	200	—	Aſſoilzed.				
John M^{c}Kay	D^{o}	200	—	D^{o}				
Mary Huighgate	Diſtilling and Deforcing the Officer	500	—	Convicted and fined in	2	—	—	
And^{w} Coutts	Diſtilling privately	500	—	D^{o}	2	—	—	
Alex^{r} Craig	D^{o}	500	—	D^{o}	2	—	—	

AIR COLLECTION.

		£.	s.		£	s.	d.	
James Blair	Altering Still Head after Content aſcertained	200	—	Aſſoilzed.				Note.—During the Time of the Prohibition, heavy Fines were frequently awarded by the Juſtices of the Peace, in order to deter theſe Delinquents, and others, from private Diſtillation. Many of them could not pay the Fines awarded againſt them. The Sums which were recovered have been accounted for in Moieties between the King and Informers, after deducting about One Fifteenth Part for the Expence of Proſecution.
Peter Bell	Admitting Private Diſtilling	500	—	Convicted and fined in	5	5	—	
Geo. Whitelaw	Diſtilling privately	500	—	D^{o} £. 40	30	—	—	
Thomas Govan	Admitting of private Diſtilling in his Poſſeſſion	200	—	D^{o}	1	1	—	
W^{m} M^{c}Leod	Diſtilling privately	500	—	D^{o} £. 10	5	—	—	
D^{o}	D^{o}	500	—	D^{o}	20	—	—	
Ja^{s} Donaldſon	D^{o}	500	—	D^{o} £. 15				
Robert Wight	D^{o}	500	—	D^{o} £. 20				
Mrs. Craig	Admitting private Diſtilling	200	—	D^{o}	1	1	—	
Allan Brown	Diſtilling privately	500	—	D^{o}	10	—	—	
Arthur Perry	D^{o}	500	—	D^{o} £. 10	6	—	—	
Alex^{r} Muir	Admitting private Diſtilling	200	—	D^{o}	5	5	—	
Arthur Millar	Diſtilling privately	500	—	D^{o}	10	—	—	
Peter M^{c}Queen	D^{o}	500	—	D^{o}	10	—	—	
Adam Cochrane	Admitting private Diſtilling	200	—	D^{o}	1	1	—	
Robert Patterſon	D^{o}	200	—	D^{o}	2	2	—	
Ja^{s} Bulloch	Diſtilling privately	500	—	D^{o} £. 15	10	—	—	
Ja^{s} Gardener	Admitting private Diſtilling	200	—	D^{o}	1	1	—	
Rob^{t} Campbell	Private Diſtillation	500	—	D^{o}	5	—	—	
William Robertſon	Admitting of D^{o}	200	—	D^{o}	2	2	—	
John Armit	Private Diſtillation	500	—	D^{o}	15	—	—	
William Clark	D^{o}	500	—	D^{o} £. 20	10	—	—	
Ja^{s} Gilmere	Admitting of D^{o}	200	—	D^{o}	3	3	—	
Andrew Liddle	Private Diſtillation	500	—	D^{o} £. 20	1	—	—	
Ja^{s} Sharp	Making of illegal Stills	10 per Gall^{n} Content.		D^{o}	20	—	—	
John Duncan	D^{o}	D^{o}		D^{o} £. 5				

Air Collection.—The ACCOUNT OF DISTILLERY PROSECUTIONS, &c.—*continued.*

NAME OF THE CAUSE OR DEFENDANT.	OFFENCE.	Amount or Value ſued for.		Event of PROSECUTION.	SUM recovered or compounded for.		OBSERVATIONS.
		£.	s.		£.	s.	
John Stewart	Admitting of private Diſtillation	200	—	Convicted and fined in	2	2	Note.—During the Time of the Prohibition heavy Fines were frequently awarded by the Juſtices of the Peace in order to deter theſe Delinquents, and others, from private Diſtillation. Many of them could not pay the Fines awarded againſt them. The Sums which were recovered have been accounted for in Moieties between the King and Informers, after deducting about One Fifteenth Part for the Expence of Proſecution.
Alexr Pettigrew	Private Diſtillation	500	—	Dº £. 15.	—		
Wm Young	Admitting Dº	200	—	Dº	2	2	
Saml Clark	Dº	200	—	Dº	2	2	
John Baſket	Dº	200	—	Dº	2	2	
John Love	Diſtilling privately	500	—	Dº £. 10.	2	—	
Robt Scott	Dº	500	—	Dº £. 40.	14	14	
Robt Hodgart	Dº	500	—	Dº £. 20.	14	14	
Robt Campbell	Dº	500	—	Dº	10	—	
Archd Youle	Private Diſtillation	500	—	Dº	20	—	
Jas Stevenſon	Admitting Dº	200	—	Dº	3	3	
Neil Hamilton	Private Diſtillation	500	—	Dº £. 25.	—		
John Lockhead	Admitting Dº	200	—	Dº	1	1	
James Craig	Private Diſtillation	500	—	Dº £. 10.	7	7	
Robert Paterſon	Admitting Dº	200	—	Dº	1	1	
Robert Robertſon	Dº	200	—	Dº	2	2	
John Dick	Private Diſtillation	500	—	Dº	5	—	
Alexr Renfrew	Dº	500	—	Dº	5	—	
John Craig	Admitting Dº	200	—	Dº	1	1	
Duncan Kerr	Private Diſtillation	500	—	Dº £. 30.	—		
Peter Bogg	Dº	500	—	Dº £. 10.	—		
Peter Lyon	Admitting Dº	200	—	Dº	5	—	
Thos Willſon	Private Diſtillation	500	—	Dº	20	—	
James Muir	Admitting Dº	200	—	Dº	2	2	
Jas Knox	Private Diſtillation	500	—	Dº £. 15.	8	8	
John Cockrane	Dº	500	—	Dº	5	—	
James Ewan	Dº	500	—	Dº	5	—	
Dunn Kennedy	Dº	500	—	Dº £. 15.	—		
Wm Oſburn	Dº	500	—	Dº	100	—	
J. and A. Roxburghs	Dº	500	—	Dº	40	—	
Chr. Hamilton	Dº	500	—	Dº £. 20.	—		
Mary Barr	Dº	500	—	Dº £. 20.	—		
Jas Templeton	Dº	500	—	Dº £. 20.	—		
John Howie	Dº	500	—	Dº £. 30.	15	—	
Jas Campbell	Dº	500	—	Dº £. 30.	—		
Mattw Leggate	Dº	500	—	Dº £. 20.	—		
David Henderſon	Making of Stills without Licence	10 for each Offence		Dº £. 12.	—		
David Gemmell	Private Diſtillation	500	—	Dº	30	—	
Andrew Picken	Dº	500	—	Dº £. 20.	5	—	
Robt Boreland	Dº	500	—	Dº	20	—	
Robt Stevenſon	Dº	500	—	Dº £. 20.	—		
John Richmond	Dº	500	—	Dº	20	—	
Hugh Terrance	Dº and retailing Spirits without Licence	550	—	Dº £. 30.	—		
Robert Finlay	Dº	500	—	Dº	60	—	
John Finlay	Dº	500	—				
Mathw Paterſon	Diſtilling privately and retailing without Licence	550	—	Dº £. 20.	—		
John Laprack	Dº	500	—	Dº £. 20.	—		
Thos Morton	Dº	500	—	Dº	20	—	
John Muir	Dº Dº	550	—	Dº £. 20.	—		
Robert Nelſon	Dº Dº	550	—	Dº £. 30.	20	—	
J. and M. Sloans	Dº	500	—	Dº £. 60.	—		
Robert Oſburne	Dº	500	—	Dº £. 30.	—		
Thos Stevenſon	Dº	500	—	Dº	20	—	
John Gibſon	Dº	500	—	Dº £. 20.	—		
John Fleck	Dº	500	—	Dº	50	—	
Jas Wilſon	Dº	500	—	Dº	20	—	
Jas Fullerton	Making Stills without Licence	10	—	Dº	5	—	
John Fairley	Diſtilling privately	500	—	Dº £. 30.	21	1	
Alexr Gibſon	Dº and retailing without Licence	550	—	Dº £. 50.	—		
Wm Stewart	Dº Dº	550	—	Dº £. 50.	—		
Gavin Gibſon	Dº Dº	550	—	Dº £. 50.	—		
David Gardner	Dº	500	—	Dº £. 20.	—		
Andrew Love	Dº	500	—	Dº £. 20.	—		
Robert Muir	Dº	500	—	Dº	50	—	

Air Collection.—The ACCOUNT of DISTILLERY PROSECUTIONS, &c.—*continued.*

NAME OF THE CAUSE, OR DEFENDANT.	OFFENCE.	Amount or Value sued for.	Event of PROSECUTION.	SUM recovered or compounded for.	OBSERVATIONS.
		£. s.	£.	£. s. d.	
John Sheddon	Diſtilling privately	500 —	Convicted and fined in 20		
Wm Young	Dº	500 —	Dº £. 20		The Obſervations made in the preceding Page apply here.
Wm Love	Dº & retailing without Licence	550 —	Dº £. 20. and £. 30		
Robert Neilſon	Dº	500 —	Dº £. 20		
Wm Fulten	Dº - Dº	550 —	Dº £. 20		
David Gardner	Dº	500 —	Dº £. 20		
Gavin Gibſon	Dº	500 —	Dº £. 20		
H. and R. Stevenſons	Dº	500 —	Dº	50 — —	
Wm Bow	Making Stills without Licence	10 —	Dº £. 12		
Peter Fleming	Diſtilling privately	500 —	Dº £. 20		
Mattw Neilſon	Dº	500 —	Dº	20 — —	
Samuel Bell	Dº	500 —	Dº	10 — —	
Will. Millar	Dº	500 —	Dº £. 10		
M. Paterſon & I. Laprack	Dº	500 —	Dº £. 5		
Robert Fleek	Dº	500 —	Dº	20 — —	
Thomas Logan and Jas Davidſon	Dº	500 —	Dº £. 100		
Wm Boyd	Britiſh Spirits ſeized	Triple Value	Dº	— 5 —	
James Gray	Deforcing the Officer of a Still	200 —	Dº £. 30	10 — —	
Thos Boyd and T. and W. Gemmells	Diſtilling privately	200 —	Dº	50 — —	
Jas Stevenſon	Dº	500 —	Dº £. 10		
Arthur Perrie	Dº	500 —	Dº £. 10		
George Crawford	Dº	200 —	Dº	4 4 —	
John and P. Crawfords	Making Sills without Licence	10 —	Dº	1 1 —	
Mattw Broomlie	Dº	10 —	Dº	1 1 —	
J. and Wm Broomlies	Dº	10 —	Dº	1 1 —	
John Grahame	Dº	10 —	Dº	1 1 —	
Wm Grahame	Dº	10 —	Dº	1 1 —	
John Scott	Diſtilling privately	500 —	Dº	25 — —	
David Brown	Dº	500 —	Dº	20 — —	
James Steele	Dº	200 —	Dº £. 5		
Elizabeth Laird and Jo. Lyon	Dº	200 —	Dº	5 — —	
Jas Fairburn	Dº	200 —	Dº £. 5. 5s.		
Mrs. Stewart and Kathne Weir	Dº	200 —	Dº £. 20		
John Laurie	Dº	200 —	Dº £. 5. 5s.		
Jas Carſwell	Dº	200 —	Dº £. 50	20 — —	
John Barclay	Dº	200 —	Dº £. 30		
Robert Stirrat	An illegal Diſtillery carried on in his Poſſeſſion	230 —	Dº	2 2 —	
George Crawford	Dº	230 —	Dº	2 2 —	
Robert Robertſon	Diſtilling privately	200 —	Dº £. 25		
John Caldwall	Dº	200 —	Dº £. 25		
Hugh Gibſon	Dº	200 —	Dº £. 40		
Mattw Fleeming	Dº	200 —	Dº	10 — —	
Robert Dick	Dº	200 —	Dº	— 10 6	
Thomas Fleeming	Dº	200 —	Dº	50 — —	
Adam Young	Dº	200 —	Dº £. 10	5 — —	
John Stevenſon	Dº	200 —	Dº £. 5		
Archd Williamſon	Dº	200 —	Dº £. 30		

Hu. Broughton,

Accomptant.

ARGYLL NORTH COLLECTION.

NAME OF THE CAUSE, OR DEFENDANT.	OFFENCE.	Amount or Value ſued for.	Event of PROSECUTION.	SUM recovered or compounded for.	OBSERVATIONS.
		£. s		£. s.	
Malcom Blew	Diſtilling and Malting privately	650 —	Convicted & fined in £.5	1 1	The Sums recovered have been accounted for in Moieties between the King and Informers, after deducting about One Fifteenth Part for the Expence of Proſecution.
Dug^{d} M'Glaſhan	D^{o} - D^{o}	650 —	D^{o} £.20	8 8	
John Gillies	D^{o} - D^{o}	650 —	Aſſoilzed.		
Charles M'Arthur	D^{o} privately	500 —	D^{o}		
Mal^{m} M'Martin	Diſtilling and retailing Spirits without Licence	550 —	Convicted & fined in £.2		
Peter M'Farlan	D^{o} privately	500 —	Aſſoilzed.		
Mrs. Campbell	Diſtilling and Malting privately	650 —	Convicted and fined in	50 —	
Peter M'Intyre	D^{o} - D^{o}	650 —	D^{o}	3 —	
John M'Kellar	D^{o} - D^{o}	650 —	D^{o} £. 50	30 —	
John Leitch	D^{o} - D^{o}	650 —	D^{o} £. 25	4 1	
John M'Callum	D^{o} - D^{o}	650 —	D^{o} £. 25		
W^{m} Smith	D^{o} - D^{o}	650 —	Aſſoilzed.		
Neil Dewar	D^{o} - D^{o}	650 —	Convicted and fined in £.25.	10 —	
Neil Gillies	D^{o} privately	500 —	Aſſoilzed.		
John M'Brain	D^{o} - D^{o}	650 —	Convicted and fined in £.25.	5 —	
Angus Leitch	D^{o} - D^{o}	650 —	D^{o} £. 150	3 —	
Peter Campbell	D^{o}	500 —	D^{o} £. 25		
Dug^{l} Morriſon	D^{o} - D^{o}	650 —	D^{o}	3 —	
John M'Illivan	D^{o}	500 —	D^{o} £. 25	12 —	
Don^{d} Gillies	D^{o} - D^{o}	650 —	D^{o}	2 —	
Don^{d} Johnſton	D^{o}	500 —	D^{o}	5 —	
Don^{d} M'Vicar	D^{o}	500 —	D^{o} £. 1		
Widow M'Alpine	D^{o} - D^{o}	650 —	Aſſoilzed.		
Arch^{d} M'Cormick	D^{o}	500 —	Convicted and fined in	2 —	
Mal^{m} M'Intyre	D^{o} - D^{o}	650 —	Aſſoilzed.		
Don^{d} Campbell	D^{o}	500 —	D^{o}		
David M'Leod	D^{o} - D^{o}	650 —	D^{o}		
Nicol M'Kenzie	D^{o}	500 —	D^{o}		
Ja^{s} Stewart	D^{o}	500 —	D^{o}		
Hugh M'Lauchlan	D^{o}	500 —	D^{o}		
Hugh M'Coll	D^{o}	500 —	D^{o}		
Dug^{d} M'Gregor	D^{o} - D^{o}	650 —	D^{o}		
Aug. M'Dougall	D^{o}	500 —	D^{o}		
John M'Farlan	D^{o} - D^{o}	650 —	Convicted and fined in	2 10	Accounted for as above, deducting a Sixth Part for the Expence of Proſecution.
Dug^{d} and A. M'Callums	D^{o}	500 —	D^{o}	15 —	
Arch^{d} M'Coll	D^{o}	500 —	D^{o}	2 10	
John M'Innes	D^{o}	500 —	Aſſoilzed.		
Allan M'Dougall	D^{o}	500 —	D^{o}		
Don^{d} White	D^{o}	500 —	D^{o}		
Ja^{s} Campbell	D^{o}	500 —	Convicted and fined in	15 —	The Sums recovered have been accounted for as above, deducting for Expence of Proſecution about One Twelfth Part.
Chriſt^{r} M'Leiſh	D^{o}	500 —	D^{o} £. 2	— 19	
Dun^{n} M'Kellar	D^{o}	500 —	D^{o}	10 —	
John Douglas	D^{o}	500 —	D^{o}	10 —	
Peter Campbell	D^{o}	500 —	D^{o} £. 10	3 2	
Marg^{t} M'Greger	D^{o}	500 —	D^{o}	5 —	
Duncan Cameron	D^{o}	500 —	D^{o}	6 —	
Duncan Weir	D^{o}	500 —	D^{o}	7 7	
Marg^{t} Moodie	D^{o}	500 —	D^{o} £. 4		
John Melville	D^{o}	500 —	Aſſoilzed.		
Marg^{t} M'Meillage	D^{o}	500 —	Convicted and fined in	2 —	
Duncan Ferguſon	D^{o}	500 —	D^{o}	5 —	
Betty Thomſon	D^{o}	500 —	D^{o} £. 5		
Arch^{d} Campbell	D^{o}	500 —	Aſſoilzed.		
Allen M'Dougall	D^{o}	500 —	D^{o}		
Dun. Barr	D^{o}	500 —	D^{o}		
Dun. Gillies	D^{o}	500 —	Convicted and fined in £. 10		
Arch^{d} M'Latty	D^{o}	500 —	D^{o} £. 2. 2s.		
John Walker	D^{o}	500 —	D^{o} £. 5	1 —	The Sums recovered have been accounted for as above, deducting for Expence of Proſecution about One Eleventh Part.
John M'Illivan	D^{o}	500 —	D^{o} £. 1. 1s.		
John Leitch	D^{o}	500 —	D^{o} £. 2. 2s.		
Dun^{n} Campbell	D^{o}	500 —	Aſſoilzed.		
Peter Campbell	D^{o}	500 —	Convicted and fined in	1 1	
John Gillies	D^{o}	500 —	Aſſoilzed.		
Ja^{s} M'Lean	D^{o}	500 —	Convicted and fined in £. 1 1s.		

Argyll North Collection.—The ACCOUNT of DISTILLERY PROSECUTIONS, &c.—*continued.*

NAME OF THE CAUSE, OR DEFENDANT.	OFFENCE.	Amount or Value ſued for. £.	s.	Event of PROSECUTION.	SUM recovered or compounded for. £.	s.	OBSERVATIONS.
Mary Grahame	Diſtilling privately	500	—	Aſſoilzed.			The Sums recovered have been accounted for as above, deducting for Expence of Proſecution about an Eleventh Part.
Archibald Campbell	Dº	500	—	Convicted and fined in	10	—	
Dun. Sinclair	Dº	500	—	Dº	10	—	
Dun. Campbell	Dº	500	—	Dº £. 2. 2.			
Dun. M‘Corkadale	Dº	500	—	Aſſoilzed.			
Donᵈ Johnſtone	Dº	500	—	Convicted and fined in	3	3	
Robert Rowand	Dº	500	—	Dº £. 10.			
Donᵈ M‘Taviſh	Dº	500	—	Dº £. 5.			
Dunⁿ M‘Taviſh	Dº	500	—	Dº £. 5.	1	1	Theſe Sums, which are recovered, have been accounted for in Moieties between the King and Informers, after deducting about an Eleventh Part for the Expence of Proſecution.
Ann Brown	Dº	500	—	Aſſoilzed.			
Dunⁿ M‘Callum	Dº	500	—	Convicted & fined in £. 5.			
Charles Campbell	Dº	500	—	Dº	25	—	
Zachᵉ M‘Callum	Dº	500	—	Dº	25	—	
Hugh M‘Illivan	Dº	500	—	Dº	25	—	
John M‘Alpin	Dº	500	—	Dº £. 25.	15	—	
John M‘Illivan	Dº	500	—	Dº £. 25.	15	—	
John M‘Arthur	Dº	500	—	Dº £. 20.			
Colin M‘Kellar	Dº	500	—	Dº	20	—	
John M‘Kellar	Dº	500	—	Aſſoilzed.			
Neil M‘Arthur	Dº	500	—	Dº			
Kenᵏ Douglas	Dº	500	—	Dº			
Dugᵈ M‘Gregor	Dº	500	—	Dº			
James M‘Donald	Dº	500	—	Dº			
Hugh Sinclair	Aiding and aſſiſting in Dº	30	—	Convicted and fined in	2	2	Accounted for as above, deducting a Ninth Part for Expence of Proſecution.
Dun. M‘Callum	Diſtilling privately	500	—	Aſſoilzed.			
Lauchⁿ Sinclair	Dº	500	—	Convicted and fined in	1	1	

Note.—This Account for Argyll North Collection is not quite compleat, the Collector not having yet been able to ſend up the Account required of all the Proſecutions for Penalties for the Three Years from 1795 to 1798, by reaſon of the remote Diſtance of ſeveral Parts of his Collection.

Hu. Broughton, Accomptant.

ARGYLL SOUTH COLLECTION.

		£.	s.		£.	s.	
Archibald Carmichael	Diſtilling privately	500	—	Convicted & fined in £. 15			The Sums recovered have been accounted for in Moieties between the King and Informers, after deducting about One Fourth Part for the Expences of Proſecution.
Ann M‘Phadzen	Dº	500	—	Dº	2	—	
Peter Campbell	One Still ſeized	200	—	Aſſoilzed.			
Angus M‘Quilknaw	Dº	200	—	Dº			
Archibald Carmichael	Dº	200	—	Dº			
William Dawſon	Diſtilling and malting privately	650	—	Convicted and fined in	1	5	
Ann M‘Phadzen	Dº Dº	650	—	Aſſoilzed.			
Dugᵈ M‘Millan	One Still ſeized	200	—	Convicted and fined in	—	5	
Dun. Galbreath	Diſtilling privately	500	—	Dº	—	5	
William Dawſon	Dº	500	—	Aſſoilzed.			
Neil M‘Kenzie	One Still ſeized	200	—	Dº			
Hugh Johnſtone	Dº	200	—	Dº			
Neil M‘Kenzie	Diſtilling privately	500	—	Convicted and fined in	—	10	
Dun. M‘Millan	Aiding and aſſiſting in Dº	200	—	Aſſoilzed.			
Archibald M‘Keichan	One Still ſeized	200	—	Convicted and fined in	—	5	
Dun. Campbell	Dº	200	—	Aſſoilzed.			
John M‘Arthur	Dº	200	—	Dº			
Alexander Sinclair	Two Dº	200	—	Dº			
David Stewart	One Dº	200	—	Dº			
Dunⁿ M‘Dougal	Dº	200	—	Dº			
Dun. Galbreath	Diſtilling privately	500	—	Convicted and fined in	—	5	
Archibald M‘Keichan	Dº	500	—	Dº	—	5	
John M‘Phail	One Still ſeized	200	—	Aſſoilzed.			
Dun. Galbreath	Dº	200	—	Dº			
Mary M‘Coag	Dº	200	—	Dº			
William Dawſon	Dº	200	—	Dº			
Archibald M‘Keichan	Dº	200	—	Dº			
Dougᵉ Sinclair	Diſtilling privately	500	—	Convicted & fined in £. 10			

Note.—This Account for Argyll South Collection is not quite compleat, the Collector not having been yet able to ſend up his Account of all the Proſecutions for Penalties for the Three Years from 1795 to 1798, as required, by reaſon of the remote Diſtance of ſeveral Parts of his Collection.

Hu. Broughton, Accomptant.

CAITHNESS COLLECTION.

NAME of the CAUSE, or DEFENDANT.	OFFENCE.	Amount or Value ſued for.		Event of Proſecution.	Sum recovered or compounded for.			OBSERVATIONS.
		£.	s.		£.	s.	d.	
Don^d and W^m Sutherland	Diſtilling privately - -	500	—	Convicted and fined in	25	—	—	All theſe Penalties have been accounted for in Moieties between the King and Informers, after deducting about One Tenth Part for Expences of Proſecution.
William Sutherland -	Aiding and aſſiſting in D^o -	30	—	Aſſoilzed.				
Alexander Sutherland -	Diſtilling privately - -	500	—	Convicted and fined in	8	6	8	
Don^d Campbell - -	- D^o - - - -	500	—	- D^o -	8	6	8	
William Campbell - -	- D^o - - - -	500	—	- D^o -	1	13	4	
Don^d M‘Kay - - -	- D^o - - - -	500	—	- D^o -	16	13	4	
John Andrew - - -	- D^o - - - -	500	—	- D^o -	16	13	4	
Thomas Andrew - -	- D^o - - - -	500	—	- D^o -	4	3	4	
George Coghill - -	- D^o - - - -	500	—	- D^o -	8	6	8	
William Malcolm - -	- D^o - - - -	500	—	- D^o -	8	6	8	
John Bruce - - - -	- D^o - - - -	500	—	Aſſoilzed.				
Alexander Jack - -	- D^o - - - -	500	—	Convicted and fined in	4	3	4	
William Bremner - -	- D^o - - - -	500	—	- D^o -	8	6	8	
Don^d Conach - - -	- D^o - - - -	500	—	- D^o -	8	6	8	
George Coghill - -	Aiding and aſſiſting in D^o -	30	—	Aſſoilzed.				
Robert Henderſon - -	Diſtilling privately - -	500	—	Convicted and fined in	8	6	8	
John Bain - - - - -	- D^o - - - -	500	—	Aſſoilzed.				
William Sutherland -	- D^o - - - -	500	—	D^o				
John Gunn - - - -	- D^o - - - -	500	—	D^o				
Francis Mackay - -	- D^o - - - -	500	—	D^o				
Henry Polſen - - -	- D^o - - - -	500	—	D^o				
Helen Roſs - - - -	- D^o - - - -	500	—	D^o				
Janet Sutherland - -	- D^o - - - -	500	—	D^o				
Robert Gunn - - -	- D^o - - - -	500	—	Convicted and fined in	8	6	8	
John Gunn - - - -	- D^o - - - -	500	—	- D^o -	10	—	—	
John Polſen - - - -	- D^o - - - -	500	—	Aſſoilzed.				
David Mackay - - -	- D^o - - - -	500	—	D^o				
Don^d Williamſon - -	- D^o - - - -	500	—	Convicted and fined in	2	1	8	
Alexander Sutherland -	Aiding and aſſiſting in D^o -	30	—	Aſſoilzed.				
Margaret Swanſon - -	Diſtilling privately - -	500	—	Convicted and fined in	2	10	—	
James Steven - - -	- D^o - - - -	500	—	- D^o -	10	—	—	
Margaret Polſen - -	- D^o - - - -	500	—	- D^o -	8	6	8	
Don^d Coghill - - -	Still One Gallon over, and refuſed to pay Duty -	200	—	- D^o -	1	10	—	
John Gunn - - - -	Still Two Gallons over, and refuſed to pay Duty -	200	—	- D^o -	3	—	—	
Benjamin Henderſon -	One Still ſeized - -	200	—	Aſſoilzed.				

Hu. Broughton, Accomptant.

DUMFRIES COLLECTION.

NAME of the CAUSE, or DEFENDANT.	OFFENCE.	Amount or Value ſued for.		Event of Proſecution.	Sum recovered or compounded for.			OBSERVATIONS.
		£.	s.		£.	s.	d.	
David Baird - - - -	Diſtilling privately - -	500	—	Convicted & fined in £.30	20	—	—	The Sums recovered have been accounted for in Moieties between the King & Informers, after deducting about One Fourth Part for the Expences of Proſecution.
John M‘Kay - - -	- D^o - - - -	500	—	- D^o -	30	—	—	
Henry M‘Caul - - -	- D^o - - - -	500	—	- D^o - £.200	69	9	6	
Hamilton Bigham - -	Aiding and aſſiſting in D^o -	200	—	D^o - £.150	50	—	—	

Hu. Broughton, Accomptant.

FIFE COLLECTION.

NAME OF THE CAUSE OR DEFENDANT.	OFFENCE.	Amount or Value ſued for. £.	s.	Event of PROSECUTION.	SUM recovered or compounded for. £.	s.	d.	OBSERVATIONS.
Thomas Cuthil	Diſtilling privately	200	—	Convicted and fined in £. 100				Run the Country
William Hood	Dº	200	—	Dº 100		—		— Dº
James Morriſon	Dº	200	—	Dº	10	—	—	
William Ferguſon	Dº	200	—	Dº	10	—	—	
William Watt	Dº	200	—	Convicted, run the Country				
James Brand	Dº	500	—	Dº and fined in	21	—	—	
William Keir	Dº	500	—	Dº Dº	21	—	—	
Robert Robinſon	Dº	500	—	Dº Dº	15	15	—	
Thomas Wardlaw	Dº	500	—	Dº Dº	52	10	—	
William Forſyth	Dº	500	—	Dº Dº	10	10	—	
Thomas Stewart	Dº	500	—	Dº Dº	31	10	—	
John Morrice	Dº	500	—	Dº Dº	7	7	—	
Thomas Philip	Dº	500	—	Dº Dº	7	7	—	
James Johnſtone	Dº	500	—	Dº Dº	5	5	—	
Andrew Farnie	Dº	500	—	Dº Dº	25	—	—	
William Dall	Aſſiſting in Dº	30	—	Aſſoilzed.				All the Penalties that have been recovered, are accounted for in Moieties between the King and Informers, after deducting about One Tenth Part for the Expence of Proſecution.
Janet Fiſher	Diſtilling privately	500	—	Dº		—		
Elizabeth Dall	Aſſiſting in Dº	30	—	Dº		—		
Richard Dall	Dº	30	—	Dº		—		
Margaret Ramſay	Diſtilling privately	500	—	Dº		—		
James Kirk	Dº	200	—	Convicted, and fined in	30	—	—	
John White	Harbouring private Diſtillation	200	—	Dº	10	—	—	
Malm Cadie	Diſtilling privately	200	—	Dº	2	—	—	
John Henderſon	Dº	200	—	Convicted, run the Country				
James Cuthbert	Dº	200	—	Convicted, and fined in	1	—	—	
Andrew Thomſon	Dº	200	—	Convicted, run the Country				
David Miller	Dº	200	—	Convicted, and fined in	8	8	—	
James Anderſon	Dº	200	—	Dº	—	10	6	
James Crawfurd	Dº	200	—	Dº	16	11	3	
James Comb	Dº	200	—	Dº	10	10	—	
Thomas Harrower	Dº	200	—	Convicted, run the Country				
James Chriſtie	Aſſiſting in Dº	30	—	Convicted, and fined in	5	—	—	
James Johnſton	Dº	30	—	Dº	1	10	—	
John Murray	Diſtilling privately	200	—	Convicted, run the Country				
John Philip	Dº	200	—	Convicted, and fined in	7	7	—	
John McFarlan	Dº	200	—	Dº	5	—	—	
James Sharp	Aſſiſting in Dº	200	—	Not proven		—		
William Scarlet	Britiſh Spirits ſeized	Triple Value		Convicted, and fined in	—	1	—	
Dº	Dº	Dº		Dº	—	1	—	
Dº	Dº	Dº		Dº	—	1	—	

Hu. Broughton,
Accomptant.

GLASGOW COLLECTION.

NAME OF THE CAUSE OR DEFENDANT.	OFFENCE.	£.	s.	Event of PROSECUTION.	£.	s.	d.	OBSERVATIONS.
Andrew Shaw	Diſtilling privately	500	—	Convicted, and fined	11	18	2	All theſe Penalties have been recovered, and about One-Tenth Part more for the Expences of Proſecution; the Net Sums have been accounted for in Moieties between the King and Informers.
Robert Barr	Dº	500	—	Dº	26	—	3	
James Shaw	Dº	500	—	Dº	7	18	9	
Hunter and McFarlan	Dº	500	—	Dº	17	10	—	
Watſon, Kerr, & Smith	Dº	500	—	Dº	6	5	2	
James Ritchie	Dº	500	—	Dº	7	18	9	
William McFarlan	Dº	500	—	Dº	4	15	3	
James Watſon	Dº	500	—	Dº	3	19	4	
Paterſon and Graham	Dº	500	—	Dº	3	19	6	
John and Alexr Young	Dº	500	—	Dº	11	18	2	
Hugh Wilſon	Dº	500	—	Dº	6	7	—	
Arthur Young	Dº	500	—	Dº	14	3	5	
Neilſon and Paterſon	Dº	500	—	Dº	79	7	—	
William Craig	Dº	500	—	Dº	23	16	—	
Howie, Wilſon and McNaught	Dº	500	—	Dº	62	1	10	

Glaſgow Collection—The ACCOUNT of DISTILLERY PROSECUTIONS, &c.—*continued.*

NAME OF THE CAUSE OR DEFENDANT.	OFFENCE.	Amount or Value ſued for.		Event of PROSECUTION.	SUM recovered or compounded for.	OBSERVATIONS.
		£.	s.			
J. Yule and James Young	D°	500	—	Convicted and fined in	29 1 10	All theſe Penalties were recovered, and about One-Tenth Part more for the Expences of Proſecution; the Net Sums have been accounted for in Moieties between the King and Informers.
Arch^d Brown	D°	500	—	D°	39 13 9	
Robert Graham	Aſſiſting in D°	30	—	D°	11 18 3	
J. Love and James Hardie	D°	30	—	D°	23 16 3	
Robert Brown	D°	30	—	D°	23 17 —	
John Waddle	Diſtilling privately	500	—	D°	8 15 —	
James Cauſeway	D°	500	—	D°	44 — —	
James Walker	D°	500	—	D°	4 8 —	
Thomas Walker	D°	500	—	D°	4 8 —	
Robert Mair	D°	500	—	D°	8 15 —	
Robert Weir	D°	500	—	D°	4 8 —	
William Steele	D°	500	—	D°	4 8 —	
William Colquhoun	D°	500	—	D°	4 8 —	
James Currie	D°	500	—	D°	4 8 —	
William Black	D°	500	—	D°	4 8 —	
William Smellie	D°	500	—	D°	7 — —	
James Stobo	D°	500	—	D°	4 8 —	
Tunce and Anderſon	D°	500	—	D°	8 8 —	
Hay, Smith, and Gray	D°	500	—	D°	10 16 —	
James Syme	D°	500	—	D°	13 12 9	
John Chriſtie	D°	500	—	D°	4 10 10	
Hugh Wallace	D°	500	—	D°	3 12 10	
Thomas Ritchie	D°	500	—	D°	9 1 10	
J. and H. Buchanans	D°	500	—	D°	13 12 4	
W. and R. Smiths	D°	500	—	D°	3 12 7	
T. Morriſon and P. Edmund	D°	500	—	D°	9 1 9	
John M^cFarlan	D°	500	—	D°	5 9 2	
William M^cKeracher	D°	500	—	D°	4 10 10	
Donald M^cFarlan	D°	500	—	D°	9 1 7	
A. and Dun. M^cGregor	D°	500	—	D°	4 10 10	
J. and Robert M^cFarlan	D°	500	—	D°	4 10 10	
John M^cGregor	D°	500	—	D°	12 19 8	
John M^cKechney	D°	500	—	D°	1 14 7	
Thomas Morriſon	D°	500	—	D°	10 16 5	
Duncan M^cGregor	D°	500	—	D°	6 9 10	
John M^cFarlan	D°	500	—	D°	2 11 10	
William Buchanan	D°	500	—	D°	8 13 —	
John M^cLea	D°	500	—	D°	4 10 10	
Tho^s and P. Edmonds	Harbouring private Diſtillation	200	—	D°	1 14 7	

Hu. Broughton, Accomptant.

HADDINGTON COLLECTION.

NAME OF THE CAUSE OR DEFENDANT.	OFFENCE.	Amount or Value ſued for.	Event of PROSECUTION.	SUM recovered or compounded for.	OBSERVATIONS.
		£. s.		£. s. d.	
William Graham - -	Diſtilling privately - -	500 —	Convicted and fined in	30 — —	Accounted for in Moieties between the King and Informers after deducting about One-Sixth Part for Expences of Proſecution.
George Knight - -	- D° - - - -	500 —	- D° -	2 — —	

Hu. Broughton, Accomptant.

INVERNESS COLLECTION.

NAME OF THE CAUSE OR DEFENDANT.	OFFENCE.	Amount or Value ſued for.	Event of PROSECUTION.	SUM recovered or compounded for.	OBSERVATIONS.
William Collit - - -	Diſtilling privately - -	500 —	Convicted and fined in	10 — —	The Sums recovered have been accounted for in Moieties between the King and Informers, after deducting the Expence of Proſecution, being about an Eleventh Part.
Robert Dunbar - - - -	- D° - - -	500 —	- D° -	8 — —	
John Sim - - - -	- D° - - -	500 —	- D° -	8 — —	
Thomas Gillon - - -	- D° - - -	500 —	- D° -	8 — —	
Daniel Chriſtie - - -	- D° - - -	500 —	- D° -	8 — —	
Alexander Aſher - - -	- D° - - -	500 —	- D° -	8 — —	
Alexander Suter - - -	- D° - - -	500 —	- D° -	8 — —	
Robert Suter - - -	- D° - - -	500 —	- D° -	8 — —	
Thomas Clark - - -	- D° - - -	500 —	- D° -	10 — —	
John Young - - -	- D° - - -	500 —	- D° £.8.		
Colin Leſlie - - -	- D° - - -	500 —	- D° -	8 — —	
James M'Iver - - -	- D° - - -	500 —	- D° -		Accounted for as above, deducting about One Half for Expence of Proſecution.
Hugh Falconer - - -	- D° - - -	500 —	- D° -	1 — —	
Bryce M'Pherſon - -	One Still ſeized - -	200 —	- D° -	— 10 —	
John M'Kenzie - - -	- D° - s -	200 —	- D° -	3 — —	
Robert Steele - - -	Making Stills for private Diſtillation - - -	— 10 per Gallⁿ Content	- D° -	3 3 —	The Sums recovered have been accounted for as above, deducting about One Twelfth Part for Expences of Proſecution.
William Vaſs - - -	- D° - - -	D°	- D° -	3 3 —	
Alexander Smith - -	- D° - - -	D°	Aſſoilzed.		
Lewis Cuthbert - -	- D° - - -	D°	Convicted and fined in £.3. 3s.		
Alexander Smith - -	One Still ſeized - -	D°	- D° -	3 3 —	
Alexander M'Gillvray -	Making of Stills without Licence - - - -	10 —	- D° -	3 3 —	
Hugh Callum - - -	Diſtilling privately - -	500 —	- D° -	5 — —	
John Mair - - - -	- D° - - -	500 —	- D° -	— 15 —	
John M'Lean - - -	- D° - - -	500 —	- D° -	2 — —	
Thomas Chiſholm - -	- D° - - -	500 —	Aſſoilzed.		
Thomas Fraſer - - -	One Still ſeized - -	200 —	D°		
Donald M'Donald - -	Diſtilling privately - -	500 —	Convicted and fined in	5 — —	
Alexander M'Callum -	Not delivering up the Head of his Still - - -	200 —	- D° -	1 — —	
John Fraſer - - - -	- D° - - -	200 —	- D° -	1 — —	
John M'Pherſon, and C°	Diſtilling privately - -	500 —	- D° -	10 — —	
Dunⁿ M'Intoſh - - -	- D° - - -	500 —	- D° -	5 — —	
David Forſyth - - -	Not delivering up the Head of his Still - - -	200 —	- D° -	1 — —	
Donald Fraſer - - -	Diſtilling privately - -	500 —	- D° -	2 10 —	
Donald Campbell - -	- D° - - -	500 —	- D° -	5 — —	
Thomas Hutchiſon - -	- D° - - -	500 —	- D° -	2 10 —	
Donald M'Millan - -	- D° - - -	500 —	Aſſoilzed.		
Alexander M'Intoſh -	- D° - - -	500 —	Convicted and fined in	3 — —	
William Chiſholm - -	- D° - - -	500 —	Aſſoilzed.		
John Fraſer - - - -	- D° - - -	500 —	Convicted and fined in £.2. 10s.		

Inverneſs Collection.—The Account of Distillery Prosecutions, &c.—*continued.*

NAME OF THE CAUSE OR DEFENDANT.	OFFENCE.	Amount or Value ſued for.	Event of Prosecution.	Sum recovered or compounded for.	OBSERVATIONS.
James Campbell	Diſtilling privately	500 —	Convicted and fined in	3 — —	The Sums recovered have been accounted for in Moieties between the King and Informers, after deducting about One Twelfth Part for the Expences of Proſecution.
William Frazer	Dº	500 —	Dº	3 — —	
Alexander M'Donald	Dº	500 —	Dº	3 — —	
Alexander Cameron	Dº	500 —	Dº	3 — —	
Thomas Roſs	Dº and ſeized the Still, &c.	500 —	Dº	10 — —	
William M'Leod	Dº	500 —	Dº	5 — —	
A. D. Campbell	Dº and carrying off the Still	500 —	Dº £.10.		
I. Campbell & I. Sinclair	Aiding in the above				
Alexander Cameron	Diſtilling privately and carrying off the Still	500 —	Dº	6 — —	
John and A. Stewarts	Dº Dº	500 —	Dº	6 — —	
Donald M'Kenzie & Cº	Carrying off their Still after Seizure	500 —	Aſſoilzed.		
A. T. D. M'Leod	Diſtilling privately and Dº	500 —	Convicted and fined in	10 — —	
William Douglas	Aiding in the above				
Hugh Millar	Diſtilling privately	500 —	Dº	1 1 —	Accounted for as above, deducting for Expences of Proſecution about One Fifth Part.
John Simpſon	One Still found in his Poſſeſſion & Malting privately	350 —	Dº	2 — —	
Alexander Roſs	Diſtilling privately and Still ſeized	500 —	Dº	1 — —	
John M'Kenzie	Dº and Malting privately	650 —	Dº	— 5 —	
Alexander Aird	Dº Dº	650 —	Dº	— 5 —	
Finlay Munro	One Still ſeized	500 —	Dº	1 — —	
Murdo M'Andrew	Diſtilling privately	500 —	Dº	1 — —	
Andrew M'Lean	Diſtilling privately and one Still ſeized	500 —	Dº	1 — —	
Donald M'Lean	Dº Dº	500 —	Dº	1 — —	
Donald Michael	Dº Dº	500 —	Dº	1 — —	
Chriſtopher M'Rae	Dº Dº and Malting privately	650 —	Dº	1 10 —	
Alexander Munro	Dº and Two Dº and retailing Spirits without Licence	550 —	Dº	3 — —	
Alexander Lennan	Dº and One Dº	500 —	Dº	1 10 —	
Andrew Cameron	Dº Dº	500 —	Dº	— 2 6	
Murdʰ M'Lean	Dº Dº	500 —	Dº	1 — —	
Colin Mathewſon	Dº Dº and Malting privately	650 —	Dº	1 5 —	
Alexander M'Kenzie	Diſtilling privately and One Still ſeized	500 —	Dº	1 — —	
A. M'Rae & A. Davidſon	Dº Dº	500 —	Dº	1 — —	
Rory Logan	Dº Dº	500 —	Dº	— 10 —	
John Mackenzie	Dº Dº	500 —	Dº	— 10 —	
Hector M'Richie	Dº Dº	500 —	Dº	1 — —	
Dunⁿ M'Rae	Dº Dº	500 —	Dº	1 — —	
Alexander M'Leod	Dº Dº	500 —	Dº	1 — —	
R. M'Kenzie and K. M'Kenzie	Dº Dº	500 —	Dº	1 — —	
George Touch	Dº Dº	500 —	Dº	1 — —	
John M'Lennan	Dº and Malting and Two Dº	1,150 —	Dº	1 — —	
Rory M'Kenzie, &c.	Dº and One Dº	500 —	Dº	1 — —	
Alexander M'Kenzie	Dº Dº	500 —	Dº	— 15 —	
Alexander M'Lennan	Dº and Malting	650 —	Dº	1 — —	
Kenrick M'Donald	Dº Dº	500 —	Dº	— 15 —	
Rey M'Rae	Dº Dº	500 —	Dº	— 15 —	
John Cameron	Dº Dº	500 —	Dº	— 15 —	
Donald M'Kenzie	Dº Dº	500 —	Dº	— 15 —	
Finlay Matheſon	Dº Dº	500 —	Dº	— 15 —	
John Logan	Dº Dº	500 —	Dº	— 15 —	
Rory Mathewſon	Dº and Malting	650 —	Dº	1 5 —	
George M'Kenzie	Dº Dº	650 —	Dº	1 2 —	
Hector Urquhart	Dº Dº	650 —	Dº	1 5 —	
Donald Urquhart, &c.	Dº Dº	500 —	Dº	1 — —	
Widow M'Lean	Dº Dº	500 —	Dº	1 — —	
Rodᵏ M'Kenzie	Dº Dº	500 —	Dº	1 — —	
Colin M'Lean	Dº Dº	500 —	Dº	1 — —	
John M'Kenzie	Dº and Malting	650 —	Dº	— 15 —	
Finlay Cameron	Dº Dº	500 —	Dº	1 — —	
John M'Rae	Dº Dº	500 —	Dº	1 — —	
Donald Michael	Dº Dº	500 —	Dº	1 — —	
Alexʳ M'Gillandrich	Dº Dº	500 —	Dº	1 — —	
Alexander Maſon	Dº Dº	500 —	Dº	1 — —	

Inverneſs Collection.—The Account of Distillery Prosecutions, &c.—*continued.*

NAME OF THE CAUSE, OR DEFENDANT.	OFFENCE.	Amount or Value ſued for.		Event of Prosecution.	Sum recovered or compounded for.			OBSERVATIONS.
		£.	s.		£.	s.	d.	
John M‘Kenzie	One Still ſeized without Licence	100	—	Convicted and fined in	—	15	—	The Sums recovered or compounded for have been brought to account in Moieties between the King and Informers, after deducting for the Expences of Prosecution of about One Fifth Part.
Donald M‘Kenzie	Diſtilling privately and one Still ſeized	500	—	D°	1	—	—	
John M‘Kenzie	D° D°	500	—	D°	1	—	—	
William Cameron	Diſtilling privately	500	—	D°	1	—	—	
Alexander M‘Donald	D°	500	—	D°	1	—	—	
Duncan Weems	D°	500	—	D°	1	—	—	
Ken^k Stewart	D°	500	—	D°	1	—	—	
Rory M‘Lean	D°	500	—	D°	1	—	—	
James Cautook	D°	500	—	D° £. 1		—		
J. Gow, and A. Munro	D°	500	—	D°	1	—	—	
J. Duncan, & William Roſs	D°	500	—	D°	1	—	—	
Alexander Grant	D° Three Offences, and Malting privately	1,500	—	D°	1	1	—	
Alexander Gray	Diſtilling privately	500	—	D°	1	—	—	
John Forbes	D°	500	—	D° £. 1		—		
John Noble	D°	500	—	D° 15s.		—		
John M‘Intoſh	D°	500	—	D°	1	—	—	
Alexander M‘Lean	D° and Malting privately	650	—	D°	1	5	—	
William M‘Lean	D°	500	—	D°	—	15	—	
Alexander Johnſton	D° and deforcing the Officer	500	—	D°	1	—	—	
James M‘Coull	D° and Malting privately	650	—	D°	1	4	—	
Ken^k Loban	D°	500	—	D°	1	—	—	
James Gray	D° and not lodging Head of his Still	500	—	D°	1	—	—	
Angus Urquhart	D° and retailing Spirits without a Licence	550	—	D°	1	2	—	
J. Thomſon and others	D°	500	—	D°	1	10	—	
Rod^k M‘Iver and others	D°	500	—	D°	1	10	—	
Finlay Noble	D° and refuſing to lodge Head of his licenſed Still	500	—	D°	1	5	—	
James Noble	D°	500	—	D°	1	—	—	
Simon M‘Lennan	Refuſing to lodge Head of his licenced Still	500	—	D°	—	5	—	
Finlay M‘Lennan and others	Diſtilling privately	500	—	D°	—	15	—	
Alexander Glaſs	D°	500	—	D°	—	15	—	
John M‘Donald	D° and Malting privately	650	—	D°	1	5	—	
John M‘Intoſh	D° D°	650	—	D°	—	15	—	
Ken^k M‘Kay and others	D° Two Offences	1,000	—	D°	1	10	—	
Donald M‘Lennan	D° D°	1,000	—	D°	1	10	—	
William M‘Carrick	D°	500	—	D°	1	—	—	
John M‘Kenzie	D° D°	1,000	—	D°	1	5	—	
John M‘Donald	D°	500	—	D°	1	—	—	
Ken^k Ray, and others	D° D°	1,000	—	D°	1	10	—	
Donald M‘Donald	Diſtilling privately and carrying off Still	500	—	D°	1	—	—	
Ken^k Chiſholme	Diſtilling privately	500	—	D°	1	—	—	
Duncan M‘Lennan	D°	500	—	D°	1	—	—	
A. Tulloh, & A. M‘Queen	D°	500	—	D° £. 5				
A. M‘Kenzie, & J. M‘Arthur	D°	500	—	D° £. 5				
Hugh Falconer	Harbouring an illegal Still	200	—	Aſſoilzed				
Francis Smith	Diſtilling privately	500	—	Convicted & fined in £. 5				
John M‘Kay, and G. M‘Andrew	D°	500	—	D° £. 5				
John M‘Kenzie	D°	500	—	D°	5	—	—	
John M‘Pherſon	D°	500	—	D° £. 5				
John M‘Kae	D°	500	—	D°	5	—	—	
James M‘Kenzie	D°	500	—	D°	1	—	—	
James Urquhart	Making Stills contrary to Law	10	—	D°	2	2	—	
James Robertſon	Diſtilling privately	500	—	D°	8	—	—	
Donald Simpſon	D°	500	—	D°	10	—	—	
Alexander M‘Kenzie	D°	500	—	D°	3	—	—	
Charles Clerk	D°	500	—	D°	5	—	—	
Donald Frazer	Still ſeized and Malting privately	500	—	D°	—	9	4	

Inverneſs Collection.—The ACCOUNT of DISTILLERY PROSECUTIONS, &c.—*continued.*

NAME of the CAUSE or DEFENDANT.	OFFENCE.	Amount or Value ſued for.		Event of PROSECUTION.	SUM recovered or compounded for.			OBSERVATIONS.
		£.	s		£.	s.	d.	
Peter Bremner	Preparing Materials for Diſtillation	200	—	Convicted and fined in	—	10	—	Obſervation the ſame as before, deducting nearly Two Fifth Parts for Expences of Proſecution.
Duncan M'Laughlane	Dº	200	—	Dº	—	10	—	
James M'Donald	Diſtilling privately	500	—	Dº	5	5	—	
Alexander Stewart	Dº	500	—	Dº	—	10	—	
John Donaldſon	Dº	500	—	Dº	2	10	—	
Alexander Watt	Preparing Materials for Diſtillation	200	—	Dº	1	—	—	
Robert Durman	Diſtilling privately	500	—	Dº	—	5	—	
William Fraſer	Preparing Materials for Diſtillation	200	—	Dº	—	2	6	
Peter Reoch	Dº	200	—	Dº	—	10	—	
William Gorden	Dº	200	—	Dº	1	—	—	
Robert Gorden	Dº	200	—	Dº	2	—	—	
James M'Donald	Dº	200	—	Dº	—	10	—	
James Murray	Dº	200	—	Dº		5	—	
Alexander Farquharſon	Dº	200	—	Dº		5	—	
James Grant	Dº	200	—	Dº	—	1	—	
William Grant	Diſtilling privately	500	—	Dº	2	—	—	
C. M'Pherſon	Preparing Materials for private Diſtillation	200	—	Dº	—	2	6	
Marg' Cumming & others	Diſtilling privately	500	—	Dº	3	—	—	
Alexander Anderſon	Dº	500	—	Dº	2	2	—	
Thomas Rutherford	Dº	500	—	Dº	—	2	—	
James Calder	Preparing Materials for Dº	200	—	Dº	—	5	—	Theſe Sums accounted for in Manner before ſtated, after deducting about Three Fifth Parts for Expences of Proſecution.
Charles Stewart	Diſtilling privately	500	—	Dº	—	2	6	
Hugh Fraſer	Dº	500	—	Dº	—	2	—	
Margaret Callum	Dº	500	—	Dº	—	5	—	
David Angus	Dº	500	—	Dº	—	2	—	
William Shaw	Dº	500	—	Dº	—	2	—	
James Ralph	Preparing Materials for private Diſtillation	200	—	Dº	—	2	—	
Jane Smith	Dº	200	—	Dº	—	2	—	
Widow Watſon	Dº	200	—	Dº	—	5	—	
John Hendry	Dº	200	—	Dº	—	5	—	
John Ruſſell	Diſtilling privately	500	—	Dº	—	2	—	
Alexander Thomſon	Dº	500	—	Dº	—	2	—	
Alexander Farquharſon	Dº	500	—	Dº	—	2	6	
Alexander Innes	Dº	500	—	Dº	—	2	6	
James White	Dº	500	—	Dº	—	3	—	
Hugh Wood	Dº	500	—	Dº	—	5	—	
John Ruſſell	Dº	500	—	Dº	1	—	—	
Colin Leſlie	Dº and Malting privately	650	—	Dº	—	5	—	
John Grant	Dº	500	—	Dº	—	5	—	
James Smith	Dº	500	—	Dº	—	2	6	
Alexander Grant	Preparing Materials for private Diſtillation	200	—	Dº	—	5	—	
James Dean	Dº	200	—	Dº	—	2	6	
Peter Robb	Diſtilling privately	500	—	Dº £. 2				
Alexander Noble	Britiſh Spirits ſeized without Permit	Triple Value		Dº	—	5	—	
James Johnſtone	Making of illegal Stills	10	—	Dº £. 2				
Alexander Munro	Harbouring ſmuggled Britiſh Spirits	Triple Value		Dº	—	2	6	
John Robertſon	Preparing Materials for private Diſtillation	200	—	Dº	—	5	—	
John Cruikſhanks	Dº	200	—	Dº	—	5	—	

Hu. Broughton,
Accomptant.

LINLITHGOW COLLECTION.

NAME of the CAUSE or DEFENDANT.	OFFENCE.	Amount or Value ſued for. £. s.	Event of PROSECUTION.	SUM recovered or compounded for. £. s.	OBSERVATIONS.
James Tom - - - -	Diſtilling privately - -	500 —	Convicted and fined in	2 2 —	Theſe Sums, recovered or compounded for, have been brought to account in Moieties between King and Informers, after deducting about One Eleventh Part for Expences of Proſecution
Peter Clark - - - -	- Do - - -	500 —	- Do -	5 5 —	
Wm and H. Blacks - -	- Do - - -	500 —	- Do -	10 10 —	
Wm Black and others -	- Do - - -	500 —	- Do -	31 10 —	
Mathw Nimmo - - -	- Do - - -	500 —	- Do -	5 5 —	
Jas Ribbon & Wm Clark	- Do - - -	500 —	- Do -	2 2 —	
Archd Crighton - - -	- Do - - -	500 —	- Do -	2 2 —	
A. & J. Crawfords - -	- Do - - -	500 —	- Do -	10 10 —	
R. & O. & Ar Crawfords	- Do - - -	500 —	- Do £.31. 10s.		
Jas Johnſtone - - - -	- Do - - -	500 —	- Do -	21 — —	
John Marſhall - - -	- Do - - -	500 —	- Do -	2 2 —	
John Muckle - - -	- Do - - -	500 —	- Do £. 5..5s.		
Robert Merten - - -	- Do - - -	500 —	- Do -	10 10 —	
John Ramſay - - -	- Do - - -	500 —	- Do -	— 10 6	
P. Waterſton & W. Tayler	- Do - - -	500 —	- Do -	4 4 —	
Wm Marſhall - - -	Allowing of private Diſtillation in his Houſe - -	200 —	- Do -	10 10 —	
John Fraſer - - - -	Diſtilling privately - -	500 —	- Do -	7 17 6	
Jas Henderſon - - -	- Do - - -	500 —	- Do -	— 10 6	
J. Aitken and J. Ruſſell	- Do - - -	500 —	- Do -	10 10 —	
Jas Arthur - - -	Allowing of private Diſtillation in his Houſe - -	200 —			
Jas Hamilton - - -	Diſtilling privately - -	500 —	- Do -	15 — —	
Jas Geddes - - - -	- Do - - -	500 —	- Do -		
John Fraſer - - - -	- Do - - -	500 —	- Do -	7 17 6	
Henry Black - - - -	- Do - - -	500 —	- Do -	5 5 —	
John Gibb - - - -	- Do - - -	500 —	- Do -	52 10 —	
Andw Larmouth - - -	Making a Still for private Diſtillation - - -	10 —	- Do -	— 10 6	
Robt Norvill - - - -	Diſtilling privately - -	500 —	- Do -	2 2 —	
Jas Jameiſon - - - -	- Do - - -	500 —	- Do -	2 2 —	
Thos Carlow - - -	- Do - - -	500 —	- Do -	5 5 —	
W. White and R. Craig	- Do - - -	500 —	- Do -	10 10	
Alexr Arthur - - -	- Do - - -	500 —	- Do -	3 3	
W. Willſon & D. Alexander - - - - -	- Do - - -	500 —	- Do -	6 6	
Andw Lindſay - - -	- Do - - -	500 —	- Do -	10 10	
Mrs. Aitken - - - -	- Do - - -	500 —	- Do -	5 5	
Wm Calder - - - -	- Do - - -	500 —	- Do -	2 2	
Willm Graham - - -	- Do - - -	500 —	- Do -	10 10	
John Muckle - - - -	- Do - - -	500 —	- Do -	10 10	
Peter Stark - - - -	- Do - - -	500 —	- Do -	5 5	
W. McGill & D. Fleming	- Do - - -	500 —	- Do £. 21	7 5	
John McGachen - - -	- Do - - -	500 —	- Do £.31. 10s.		
Jas Hamilton - - -	- Do - - -	500 —	- Do -	15 —	
Alexr. Oliver - - - -	- Do - - -	500 —	- Do -	2 2	The Sums recovered have been accounted for as above, deducting for Expences of Proſecution about One Fifteenth Part.
Wm Bridget - - - -	One Still ſeized in his Poſſeſſion - - - - - -	200 —	- Do -	1 —	
Jas Campbell - - - -	One Head of a Still in Do -	200 —	- Do -	1 —	
Wm Smith - - - -	- - Do - -	200 —	- Do -	1 —	
John Lawrie - - - -	Concerned in private Diſtillation - - - - - - -	500 —	- Do £. 10		
Wm Galbreath - - -	Diſtilling privately - -	500 —	- Do -	8 —	
Wm Ray - - - - -	- Do - - -	500 —	- Do £. 30		
Alexr Riddells - - -	Making and vending unſtamped Stills - - - -	10 per Gal.n Content.	- Do -	1 —	
H. Graham and G. Robertſon - - - - -	One Still found in their Poſſeſſion - - - - - - -	200 —	- Do -	8 —	
John Connell - - -	Diſtilling privately - -	500 —	- Do -	20 —	
Peter Fiſher - - - -	Aſſiſting in private Diſtillation - - - - - - -	30 —	- Do -	5 —	
Alexr Reid - - - -	Diſtilling privately - -	500 —	- Do -	10 —	
Andw Leeſhman - - -	- Do - - -	500 —	- Do £. 10		
David Dick - - - -	- Do - - -	500 —	- Do £. 10	7 7	
Robt & Thomas Paterſon	- Do - - -	500 —	- Do -	10 —	
Do	- Do - - -	500 —	- Do -	15 —	
Andw Leeſhman - - -	- Do - - -	500 —	- Do £. 15		
Wm Oſwald - - - -	Concerned in private Diſtillation - - - -	500 —	- Do -	25 —	
David Dobie - - - -	- - Do - -	500 —	- Do £. 15	5 —	

Linlithgow Collection.—The Account of Distillery Prosecutions, &c.—*continued.*

NAME OF THE CAUSE OR DEFENDANT.	OFFENCE	Amount or Value sued for.	Event of Prosecution.		Sum recovered or compounded for.	OBSERVATIONS.
		£. s.			£. s.	
John M'Allister	Diſtilling privately	500 —	Convicted and fined in		10 —	The Sums recovered have been accounted for as before, deducting for Expences of Proſecution about One Fifteenth Part.
Dond Drummond	D°	500 —	D°	-	10 —	
Jas Neilſon	D°	500 —	D°	£. 10	3 3	
David Dick	D°	500 —	D°	£. 10		
John M'Pherſon	D°	500 —	D°	£. 10		
Jas Thomas	D°	500 —	D°	£. 10	5 —	
J. Drummond and A. Graham	D°	500 —	D°	-	10 —	
Peter M'Gregor	D°	500 —	D°	£. 10		
Alexr Wood	D°	500 —	D°	-	10 —	
W. Galbreath and D. M'Gibbon	D°	500 —	D°	-	10 —	
John M'Farlane	One Still found diſtilling privately	500 —	D°	£. 10		
Robert M'Nab	D°	500 —	D°	-	10 —	
John M'Kie	D°	500 —	D°	-	10 —	
John Millar	Diſtilling privately	500 —	D°	£. 10		
Wm Cunningham	D°	500 —	D°	-	10 —	
Jas Archibald	D°	500 —	D°	-	10 —	
Jas Thomſon	D°	500 —	D°	-	10 —	
John Benny	D°	500 —	D°	-	10 —	
John Gilmore	D°	500 —	D°	-	10 —	
Jas M'Ray	D°	500 —	D°	-	10 —	
John Broom	D°	500 —	D°	-	10 —	Brought to account as before ſtated, deducting about One Twelfth Part for Expence of Proſecution.
David Carr and A. M'Gregor	D°	500 —	D°	-	10 —	
John Millar	D°	500 —	D°	-	10 —	
Jas Mitchell	D°	500 —	D°	-	5 —	
John M'Carree	D°	500 —	D°	-	2 —	
Andrew Leeſhman	D°	500 —	D°	£. 50		
John Smart and Son	D°	500 —	D°	-	10 —	
John Aitken	Allowing private Diſtillation in his Houſe	200 —	D°	-	10 —	The Sums recovered and compounded for have been brought to account in Moieties between the King and Informers, after deducting about a Seventh Part for Expences of Proſecution.
J. Courrie & P. M'Cariſh	Diſtilling privately	500 —	D°	-	30 —	
J. Menzies & W. Stewart	D°	500 —	D°	£. 60		
A. M'Gregor and G M'Gregor	D°	500 —	D°	£. 30	15 —	
M Ramſay & J. Robertſon	D°	500 —	D°	£. 30		
Robt Blacklaw	One Still found in his Poſſeſſion	500 —	D°	-	5 —	
Wm Adams	D°	500 —	D°	-	5 —	
James Gow	Diſtilling privately	500 —	D°	£. 30		
James Anderſon	D°	500 —	D°	£. 30		
James M'Iſaac	One Still found in his Poſſeſſion	500 —	D°	£. 5		
Dun. M'Arthur	Diſtilling privately	500 —	D°	£. 90		
John M'Queen	One Still found in his Poſſeſſion	500 —	D°	-	5 —	
Dunn M'Gregor	A Copper uſed as a Still	500 —	D°	-	1 1	
Dun. Taylor	One Still found in his Poſſeſſion	500 —	D°	£. 5	2 —	
Dun. M'Naughton	Diſtilling privately	500 —	D°	£. 30		
Jas M'Laren	D°	500 —	D°	-	1 1	
Jas Tairſh	D°	500 —	D°	£. 60	3 —	
Jas M'Nabb	D°	500 —	D°	£. 120	3 —	
Chas and Jas Kings	D°	500 —	D°	£. 90		
Edwd Bayne	D°	500 —	D°	£. 60		
John M'Laren	D°	500 —	D°	£. 30		
Jas Henderſon	D°	500 —	D°	£. 30		
J. Henderſon & J Aidie	D°	500 —	D°	£. 30	5 —	
Alexr M'Leiſh	Concerned in D°	200 —	D°	£. 100	52 10	
Peter Robertſon	Diſtilling privately	500 —	D°	£. 60	5 —	
Malm M'Gibbon	D°	500 —	D°	£. 30		
Robt Grant	D°	500 —	D°	£. 30		
John Haſty	D°	500 —	D°	-	20* —	
John Graham	D°	500 —	D°	-	1 1	
Will. Wyſe	Letting his Houſe to private Diſtillers	200 —	D°	-	2 —	
Jas Hardie	Diſtilling privately	500 —	D°	£. 10		
John Ruſſell	D°	500 —	D°	-	20 —	

Linlithgow Collection.—The Account of Distillery Prosecutions, &c.—*continued.*

NAME OF THE CAUSE OR DEFENDANT.	OFFENCE.	Amount or Value ſued for.	Event of Prosecution.	Sum recovered or compounded for.	OBSERVATIONS.
		£. s		£. s.	
Jas Bowie	Diſtilling privately	500 —	Convicted and fined in	10 —	The Sums recovered or compounded for have been brought to account in Moieties between the King and Informers, deducting about a Seventh Part for Expences of Proſecution.
Jane Bowie	Dº	500 —	Dº £.20 — —		
Robt Boag	Dº	500 —	Dº	2 —	
Wm Brown	Dº	500 —	Dº £.50 — —		
Will. Waddell	Dº	500 —	Dº £.10 — —		
Robt Wardrop	Dº	500 —	Dº £.20 — —		
Andw Young	Dº	500 —	Dº £.30 — —	15 —	
Joſeph Davie	Dº	500 —	Dº £.30 — —		
John M‘Farlane	Dº	500 —	Dº £.30 — —		
John Dobie	Allowing private Diſtillation in his Houſe	200 —	Dº	5 —	
John Millar	Making illegal Stills	10 per Galln Content.	Dº	3 —	
Will. Brock	Diſtilling privately	500 —	Dº	5 —	
Robert Brown	Concerned in Dº	200 —	Dº	5 —	
Andrew Boyd	Diſtilling privately and deforcing the Officer	500 —	Dº £.30 — —		
Jas Snowden	Deforcing the Officer	200 —	Dº £.10 — —		
Jas Rae	Dº	200 —	Dº £.10 — —		
Andw Rae	Dº	200 —	Dº	10 —	
Jas Merton	Diſtilling privately	500 —	Dº £.30 — —		
Jas Taylor	Dº	500 —	Dº £.30 — —	28 —	
Alexr Nimmo	Dº	500 —	Dº	5 —	
Henry Taylor	Dº	500 —	Dº	5 —	
Ann Taylor	Dº	500 —	Dº	2 —	
Jas Bartholomy	Dº	500 —	Dº	5 5	
Alex. Bartholomy	Dº	500 —	Dº £. 5 5 —		
James Scott	Dº	500 —	Dº £.20 — —	10 —	
John Marſhall	A Still found in his Poſſeſſion	500 —	Dº	20 —	
Wm Barry	Diſtilling privately	500 —	Dº £.32 — —		
James Steven	Dº	500 —	Dº £. 5 — —		
Robert Swan	Dº	500 —	Dº £.24 2 8		
Matthew Cree	Dº	500 —	Dº £.— 5 —		
Thomas Dymock	Dº	500 —	Dº £. 1 — —		
William Simpſon	Dº	500 —	Dº £.50 — —		
James Graham	Dº	500 —	Dº £. 5 — —		
Finlay M‘Keith	Dº	500 —	Dº	3 —	The Sums recovered accounted for as above, deducting about One Tenth Part for Expences of Proſecution.
Robert Graham	Dº	500 —	Dº	50 —	
W. Campbell & others	Dº	500 —	Dº	50 —	
Alexander Stewarts	Dº	500 —	Dº	20 —	
J. Dawſon & J. Dunn	Dº	500 —	Dº	10 —	
J. M‘Euſton & C. Campbell	Dº	500 —	Dº	10 —	
William Martin	Dº	500 —	Dº	3 —	
Robert Ferguſon	Dº	500 —	Dº £. 2 10 —		
John Robertſon	Dº	500 —	Dº £.15 — —	5 —	
Alexander White	Britiſh Spirits ſeized, wanting Permit	Triple Value	Dº £. 3 — —		
John Somerville	Dº	Dº	Dº £. 1 1 —		
George Waddell	Dº	Dº	Dº £. 2 2 —		
Thomas Ruſſell	Dº	Dº	Dº £. 1 1 —		
James Forreſt	Aiding private Diſtillers	30	Dº	2 —	
Alexander Shearer	Dº	30	Dº	2 —	
John Rodger	Dº	30	Dº	10 —	
William Moffatt	Dº	30	Dº	2 —	
Margaret Hay	Dº	30	Dº	2 —	
James Weir	Dº	30	Dº	13 —	
Duncan M‘Andrew	Dealing in Spirits without Licence or Entry, diſtilling privately to a conſiderable Extent, and malting privately	- -	Dº	262 10	
Alexadder M‘Iſaac	Diſtilling privately	- -	Dº	5 —	
Donald M‘Laren	Dº	- -	Dº	5 —	
Peter & James M‘Arthur and James M‘Iſaac	Dº	- -	Dº £.20 — —		

Hu. Broughton, Accomptant.

PERTH COLLECTION.

NAME of the CAUSE or DEFENDANT.	OFFENCE.	Amount or Value ſued for. £.	s.	Event of PROSECUTION.	Sum recovered or compounded for. £.	s.	d.	OBSERVATIONS.
David Anderſon	Diſtilling after Expiration of his Licence	200	—	Convicted and fined in	2	—	—	Theſe Sums recovered have been accounted for in Moieties between the King and Informers, after deducting about One Tenth Part for Expences of Proſecution.
Robert Peebles	Diſtilling privately	500	—	D°	3	—	—	
John Reid	D°	500	—	D°	5	—	—	
James Fraſer	D° in Time of Prohibition	500	—	D°	2	—	—	
John Fleming	Diſtilling privately	500	—	D°	10	—	—	
John Wylie	D°	500	—	D°	5	—	—	
Alexander Grimmond	D°	500	—	D°	5	—	—	
Andrew Stirton	D°	500	—	D°	20	—	—	
David Scrime	D°	500	—	D°	30	—	—	
John Robertſon	Staving an Anker of Britiſh Spirits	200	—	D°	3	—	—	
Charles M'Lean	Deforcing Officer when ſeizing 9 Gallons D°	200	—	D°	1	1	—	
James Ramſay	Diſtilling privately	200	—	D°	20	—	—	Accounted for as above, deducting 20s. for Expences of Proſecution.
James Nicol & W. Kerr	D°	200	—	D°	40	—	—	All theſe Sums recovered or compounded for have been brought to account in Moieties between the King and Informers, after deducting about One Tenth Part for the Expences of Proſecution.
Gilbert Adams	One Still ſeized	500	—	D°	—	5	—	
Thomas Stewart	Diſtilling and malting privately	650	—	D°	10	—	—	
Margaret Taylor	Four Stills ſeized at work	500	—	D°	8	—	—	
Donald M'Kenzie	Still ſeized working privately	500	—	D°	5	—	—	
Samuel Bullions	D°	500	—	D°	4	—	—	
Alexander M'Donald	D°	500	—	D°	2	—	—	
John Pennycook	D°	500	—	D°	3	—	—	
James Munro	D°	500	—	D°	4	4	—	
Thomas Robertſon	D°	500	—	D°	7	—	—	
Donald M'Laren	D°	500	—	D°	3	—	—	
Andrew Scrimgour	Having Two Stills in Cuſtody and Materials	500	—	D°	5	—	—	
John Thomſon	At different Times found Stills at work	500	—	D°	10	—	—	
John M'Intoſh	Diſtilling privately	500	—	D°	5	—	—	
John Buller	D°	500	—	D°	9	11	—	
Robert M'Intoſh	D°	500	—	D°	10	—	—	
Robert Ferguſon	D°	500	—	D°	4	—	7	
Widow Robertſon	D°	500	—	D°	20	—	—	
Jⁿ Robertſon, Balnagard	D°	500	—	D°	20	—	—	
Jⁿ Robertſon, Balnakin	D°	500	—	D°	10	—	—	
Donald Scrimgour	D°	500	—	D°	6	—	—	
James Duff	D°	500	—	D°	2	2	—	
Duncan Forbes	D°	500	—	D°	2	2	—	
Alexander M'Farlan	D°	500	—	D°	2	2	—	
James Stewart	D°	500	—	D°	2	10	—	
Alexander Stewart	D°	500	—	D°	3	—	—	
Thomas & Robert Law	D° and deforcing Officers	500	—	D°	40	—	—	
Charles Conacher	Diſtilling privately	500	—	D°	2	2	—	
John Scott	D°	500	—	D°	10	—	—	
James M'Farlan	D°	500	—	D°	1	1	—	
James M'Lean	D°	500	—	D°	5	—	—	
William Robertſon	D°	500	—	D°	5	—	—	
Robert Menzies	D°	500	—	D°	2	2	—	
Robert M'Gregor	D°	500	—	D°	4	—	—	
Duncan M'Gregor	D°	500	—	D°	2	—	—	
William Walker	D°	500	—	D°	1	—	—	
Donald Cameron	D°	500	—	D°	—	10	6	
Malcom Cameron	D°	500	—	D°	1	—	—	
John M'Dougal	D°	500	—	D°	1	—	—	
John Stewart	D°	500	—	D°	3	—	—	
Donald M'Tainſh	D°	500	—	D°	5	—	—	
Donald M'Tainſh	D°	500	—	D°	10	—	—	
Peter M'Callum	D°	500	—	D°	17	6	—	
John Campbell	D°	500	—	D°	1	10	—	
John Dewar	D°	500	—	D°	2	—	—	
Duncan Kippen	D°	500	—	D°	2	—	—	
James Stewart	150 Gallons of Waſh ſeized	500	—	D°	3	—	—	

Perth Collection.—The ACCOUNT of DISTILLERY PROSECUTIONS, &c.—*continued.*

NAME OF THE CAUSE OR DEFENDANT.	OFFENCE.	Amount of Value ſued for.		Event of PROSECUTION.	Sum recovered or compounded for.			OBSERVATIONS.
		£.	s.		£.	s.	d.	
Malcolm M'Naughton -	Diſtilling privately - -	500	—	Convicted and fined in	4	—	—	The Sums recovered have been accounted for in Moieties between the King and Informers, after deducting about a Tenth Part for Expences of Proſecution.
Duncan M'Laren - -	- D° - - - -	500	—	- D° -	1	1	—	
John Crivor - - - -	- D° - - - -	500	—	- D° -	2	1	—	
Alexander Ferguſon -	- D° - - - -	500	—	- D° -	2	—	—	
Archibald M'Naughton	- D° - - - -	500	—	- D° -	3	—	—	
Alexander M'Grugar -	- D° - - - -	500	—	- D° -	3	—	—	
Duncan Menzies - -	- D° - - - -	500	—	- D° -	3	—	—	
Peter M'Vail - - -	- D° - - - -	500	—	- D° -	1	—	—	
Angus Gray - - -	- D° - - - -	500	—	- D° -	1	1	—	
Donald Campbell - -	- D° - - - -	500	—	- D° -	5	—	—	
James Robertſon - -	- D° - - - -	500	—	- D° -	15	—	—	
Thomas Dewar - -	- D° - - - -	500	—	- D° -	5	—	—	
Thomas Ferguſou - -	- D° - - - -	500	—	- D° -	2	—	—	
Robert M'Laren - -	- D° - - - -	500	—	- D° -	3	—	—	
Alexander Kennedy -	- D° - - - -	500	—	- D° -	1	—	—	
Duncan Stewart - -	- D° - - - -	500	—	- D° -	—	10	—	
Thomas Incher - -	- D° - - - -	200	—	- D° - £.5				
William Crawford - -	Aiding and aſſiſting in D° -	200	—	- D° -	5	—	—	
John Robertſon - - -	- - D° - -	200	—	- D° -	5	—	—	

Hu. Broughton, Accomptant.

TEVIOTDALE COLLECTION.

None in this Collection.

Hu. Broughton, Accomptant.

Exciſe Office, Edinburgh,
11th June 1799.

T. Wharton.
John Grieve,
Geo. Brown.
Ja^s Stodart.

Appendix (A. 2.)

Excise:—90th Year, 17$\frac{96}{97}$.—ACCOUNT of **Distillery Prosecutions** for Penalties, before the Juſtices of the Peace in all the Collections of *North Britain*, except Edinburgh, in the Year ended 5th July 1797.

ABERDEEN COLLECTION.

NAME of the CAUSE or DEFENDANT.	OFFENCE.	Amount of Value ſued for.		Event of Prosecution.	Sum recovered or compounded for.			OBSERVATIONS.
		£.	s.		£.	s.	d.	
John Ewing & A. Duncan	Private Diſtillers	500	—	Convicted and fined in	—	10	6	These Sums recovered have been accounted for in Moieties between the King and Informers, deducting Expences of Proſecution a Seventh Part.
George Deack	Diſtilling privately	500	—	Dº	—	10	—	
Jean Chriſtie	Dº	500	—	Dº	—	5	—	
Donald Coutts	Dº	150	—	Dº	3	—	—	The Sums recovered have been accounted for as above, deducting about One Tenth Part for Expences of Proſecution.
William Gould	Dº	150	—	Dº	1	—	—	
Jerom Clerk	Dº	150	—	Dº	1	—	—	
Alexander Clerk	Dº	200	—	Dº	—	10	—	
Donald M'Donald	Dº	200	—	Dº	1	—	—	
James Glainy	Dº	200	—	Dº	2	—	—	
Mary Gracie	Dº	200	—	Dº	—	10	6	
Duncan Allanach	Dº	200	—	Dº	—	5	—	
Francis Shree	Dº	200	—	Dº	1	—	—	
William Webſter	Dº	150	—	Dº	—	5	—	
Ann Peter	Dº	100	—	Dº	—	5	—	
Alexander Gilzean	Dº	100	—	Dº	2	—	—	
William Simpſon	Dº	100	—	Dº	—	5	—	
Elſpet Gorden	Dº	100	—	Dº	—	10	—	
Ancrew Coalls	Dº	100	—	Dº	—	7	6	
Peter Stewart	Dº	100	—	Dº	—	10	—	
William Thomſon	Dº	100	—	Dº	1	—	—	
Alexander Cattanach	Dº	100	—	Dº	1	—	—	
William Briſe	Dº	100	—	Dº	—	10	—	
William Smith	Dº	100	—	Dº	1	—	—	
Alexander Cattanach	Dº	100	—	Dº	1	—	—	
William Turner	Dº	100	—	Dº	1	—	—	
David Jollie	Dº	100	—	Dº	1	—	—	
James Glainy	Dº	100	—	Dº	5	—	—	
James Davidſon	Dº	100	—	Dº	—	5	—	
John Roſs	Dº	100		Aſſoilzed on account of their Poverty.				
Francis Watts	Dº	100						
William Edward	Dº	100						
Alexander Strachan	Dº	100						
James Bean	Dº	100						
Andrew Renny	Dº	100	—	Convicted and fined in	1	—	—	Accounted for as above.
John Ewing	Dº	100	—	Dº	—	1	—	
Alexander Cairne	Dº	100	—	Dº	1	10	—	
Robert Fedder	Dº	100	—	Dº	1	—	—	These Sums recovered have been account for in Moieties between the King and Informers, after deducting for Expences of Proſecution about One Tenth Part.
Robert Imray	Dº	100	—	Dº	1	—	—	
Hugh M'Pherſon	Dº	100	—	Dº	3	—	—	
George Durward	Dº	100	—	Dº	5	—	—	
Widow Henderſon	Dº	100	—	Dº	—	10	—	
Thomas Nicoll	Dº	100	—	Dº	—	10	—	
Robert Ruſt	Dº	100	—	Dº	—	5	—	
William Finlay	Dº	100	—	Dº	—	6	—	
John Tytler	Dº	100	—	Dº	5	—	—	
Alexander Fullerton	Dº	100	—	Aſſoilzed from Poverty.				
Thomas Ingram	Dº	200	—	Convicted and fined in	—	5	—	Note the ſame as above.
John Young	Dº	200	—	Dº	—	5	—	
Robert Milne	Dº	200	—	Aſſoilzed from Poverty.				
John M'Conachei	Dº	200	—	Convicted and fined in	1	1	—	Note the ſame as above.
Peter Steil	Dº	200	—	Dº	1	1	—	
James M'Robb	Dº	200	—	Dº	1	1	—	
James Kinnerdy	Dº	200	—	Dº	1	1	—	
Walter Smith	Dº	200	—	Dº	1	1	—	
James Elder	Dº	200	—	Dº	1	1	—	
Alexander Goodall	Dº	200	—	Dº	3	—	—	
Alexander Willſon	Dº, and ſelling Aquavita without Licence	250	—	Dº	2	2	—	
James Wilſon	Dº	200	—	Dº	1	10	—	
James Scott	Dº	200	—	Dº	2	10	—	
Alexander Robertſon	Dº	200	—	Dº	—	10	—	
George Crookſhank	Dº	200	—	Dº	—	10	—	
Alexander Watt	Dº	200	—	Dº	—	10	—	
James Bonnet	Dº	200	—	Dº	1	10	—	
Alexander Barnet	Dº, and Malting privately	350	—	Dº	—	7	—	
James Tayler	Dº	500	—	Dº	—	10	—	
William Thomſon	Seized his Still at work	500	—	Dº	—	5	—	

Hu. Broughton,
Accomptant,

AIR COLLECTION.

NAME OF THE CAUSE OR DEFENDANT.	OFFENCE.	Amount of Value sued for. £.	s.	Event of PROSECUTION.	Sum recovered or compounded for. £.	s.	d.	OBSERVATIONS.
George Goudie	Distilling privately	500	—	Convicted & fined in £. 5				
Robert Lawson	9 Gallons of British Spirits seized without Permit	Triple Value		D°	—	2	6	Accounted for in Moieties between the King and Informers.
Thomas Keir	D° - D°	D°	—	D°	—	2	6	
William Scott	D° - D°	D°	—	D°	—	2	6	
Alexander Colquhoun	D° - D	D°	—	D°	—	2	6	
Archibald Williamson	Distilling privately without Licence	500	—	D° £. 30				
Alexander Logan	D°	500	—	D°				Not yet accounted for.
D°	D°	500	—	D° £. 20		—		
Thomas M'Ilwraith	D°	500	—	D°	—	5	—	Accounted for in Moieties between the King and Informers.
James Crawford and James Reid	D°	500	—	D° £. 20		—		

Hu. Broughton, Accomptant.

ARGYLL NORTH COLLECTION.

		£.	s.		£.	s.	d.	
Allan Cameron	Distilling privately	500	—	Convicted and fined in	6	—	—	The Sums recovered have been accounted for in Moieties between the King and Informers, after deducting about One Sixth Part for Expences of Prosecution.
Archibald Graham	D°, and retailing Spirits without Licence	550	—	D°	5	—	—	
Neil M'Neil	Distilling privately	500	—	Assoilzed.				
John M'Neil	D°, and Malting privately	650	—	D°				
Dugald Campbell	D°	500	—	D°				
Donald M'Phedris	D°	500	—	Convicted and fined in	2	2	—	
Charles M'Arthur	D°	500	—	Assoilzed.				
John M'Neil	D°	500	—	Convicted and fined in	1	—	—	
Samuel M'Carn	D°	500	—	Assoilzed.				
Janet Smith	D°	500	—	Convicted & fined in £. 1.				
James Campbell	D°	500	—	D°	1	—	—	
Duncan M'Illevan	D°	500	—	D°	—	10	—	
Peter M'Intyre	D°	500	—	Assoilzed.				
Neil Smith	D°	500	—	D°				
Christian M'Lean	D°	500	—	D°				
James M'Lean	D°	500	—	Convicted and fined in	1	—	—	
John M'Brain	D°	500	—	D° £. 1 1.				
William Smith	D°	500	—	D°	1	—	—	
Margaret M'Caran	D°	200	—	Assoilzed.				
Donald M'Caran	D°	200	—	D°				
Peter M'Intyre	D°	200	—	D°				
Donald M'Intyre	D°	200	—	Convicted and fined in	2	—	—	
Margaret M'Caran	D°	200	—	Assoilzed.				
Sarah M'Caran	D°	200	—	D°				
Dugald Campbell	D°	200	—	D°				
Alexander Graham	D°	200	—	D°				
John Jackson	D°	200	—	D°				
Widow M'Alpin	D°	200	—	Convicted& fined in £. 10				
Alexander Graham	D°	200	—	Assoilzed.				
James M'Lean	D°	200	—	D°				
John M'Neil	D°	200	—	D°				
Donald M' Pherdren	D°	200	—	D°				
Donald Johnstone	D°	200	—	Convicted and fined in	2	—	—	
John M'Caran	D°	200	—	Assoilzed.				
John M'Innes	D°	200	—	D°				
Angus M'Dougal	D°	200	—	Convicted & fined in £. 2				
Archibald Munro	D°	200	—	Assoilzed.				
Donald M'Calman	D°	500	—	Convicted and fined in	—	10	—	
David M'Leod	D°	500	—	D°	—	10	—	
Donald M'Intyre	D°	500	—	D°	—	10	—	
Mal. M'Intyre	D°, and retailing Spirits without Licence	550	—	D°	12	—	—	
John Stewart	D° - D°	550	—	Assoilzed.				
Duncan Black	D°	500	—	Convicted and fined in	3	—	—	
Donald M'Intyre	D°	500	—	D°	3	—	—	
Hugh M'Coll	D°	500	—	D°	1	—	—	
Archibald M'Intyre	D°	500	—	Assoilzed.				
Peter Sinclair	D°, and Malting privately	650	—	Convicted and fined in	15	—	—	
Donald Sinclair	D°							
John M'Pherson	D°							

Argyll North Collection.—The Account of Distillery Prosecutions, &c—*continued.*

NAME OF THE CAUSE OR DEFENDANT.	OFFENCE.	Amount or Value sued for.		Event of Prosecution.	Sum recovered or compounded for.			OBSERVATIONS.
		£.	s.		£.	s.	d.	
Ann M'Leish - -	Distilling privately - -	500	—	Convicted & fined £. - 10 6				The Sums recovered have been accounted for in Moieties between the King and Informers, after deducting about One Sixth Part for Expences of Prosecution.
Ann Campbell - -	- Do - - -	500	—	- Do £. 1 10 6				
Duncan Ferguson -	- Do - - -	500	—	- Do -	1	1	—	
Mary Campbell and M. M'Keilage -	- Do - - -	500	—	- Do 2 2 0				
Alexander Carr - -	- Do - - -	500	—	Assoilzed.				
John Lamont - -	- Do - - -	500	—	Convicted and fined in	2	10	—	
Neil White - -	- Do - - -	500	—	- Do -	—	2	—	
Dugd Thomson - -	- Do - - -	500	—	- Do -	—	10	—	
John White - -	- Do - - -	500	—	- Do £. 3 3 0				
Duncan Cameron -	- Do - - -	500	—	- Do -	2	2	—	
Neil White - -	- Do - - -	500	—	- Do -	3	3	—	
Hugh M'Conachy -	- Do - - -	500	—	- Do -	2	2	—	

Note.—This Account, for Argyll North Collection, is not compleat, the Collector not having sent up his Accounts of the Prosecutions for Penalties for the Three Years, from 1795 to 1798 as required, by reason of the Remoteness of several Parts of his Collection.

Hu. Broughton, Accomptant.

ARGYLL SOUTH COLLECTION.

NAME OF THE CAUSE OR DEFENDANT.	OFFENCE.	Amount or Value sued for.		Event of Prosecution.	Sum recovered or compounded for.			OBSERVATIONS.
		£.	s.		£.	s.	d.	
Dougl M'Naught - -	Distilling privately - -	500	—	Convicted and fined in	5	—	—	The Sums recovered have been accounted for in Moieties between the King and Informers, after deducting nearly One Fourth Part for Expences of Prosecution.
Thomas Greenlees - -	- Do - - -	500	—	Assoilzed.				
Dougl M'Naught - -	- Do - - -	500	—	- Do -				
Peter M'Millan - -	Do, and retailing Spirits without Licence - -	550	—	- Do -				
Lachlan M'Eachen -	Distilling privately - -	500	—	- Do -				
Alexander M'Donald -	- Do - - -	500	—	Convicted and fined in	5	—	—	
Edward Brown - -	- Do - - -	500	—	Assoilzed.				
Isabel M'Neil - -	- Do - - -	500	—	Do - -				
Dun. M'Intyre(- -	- Do - - -	500	—	Convicted and fined in	2	—	—	
Robert Picken - -	- Do - - -	500	—	Assoilzed.				
Dond Ariet - -	- Do - - -	500	—	Convicted and fined in	2	2	—	
Robert M'Ray - -	- Do - - -	500	—	- Do -	5	5	—	After deducting from the Sums recovered about One Seventh Part for Expences of Prosecution, the Remainder accounted for as above.
Archibald M'Conachie	Do, and Malting privately -	700	—	- Do -	5	5	—	
Robert Ewing, Senr and Junr, and Hugh Ewing - -	Providing Malt to private Distillers, and Act and Part with them in distilling -	500	—	- Do -	10	—	—	
Dunn M'Alpin - -	One Still seized - - -	500	—	- Do -	1	1	—	
Matthew M'Fie - -	Three Do, and 23 Gallons Aquavita - - - Spirits	500 } forfeited.		- Do -	10	—	—	
Andrew Crawford - -	Distilling privately - -	500	—	- Do -	10	—	—	
Jean M'Conachie - -	- Do - - -	500	—	- D -	2	2	—	
Donald M'Lean - -	- Do - - -	500	—	- Do -	2	2	—	
John & James Archibald	- Do - - -	500	—	- Do -	20	—	—	
Robert Nicol - -	Harbouring private Distilling	500	—	- Do -	1	1	—	

Note.—This Account for Argyll South Collection is not compleat, the Collector not having sent up all the Accounts of the Prosecutions for Penalties from Midsummer 1795 to Midsummer 1798, as required, by reason of the Distance of several remote Parts of this Collection.

Hu.. Broughton, Accomptant.

CAITHNESS COLLECTION.

NAME OF THE CAUSE OR DEFENDANT.	OFFENCE.	Amount or Value ſued for.		Event of PROSECUTION.	Sum recovered or compounded for.			OBSERVATIONS.
		£.	s.		£.	s.	d.	
Alexander Bethune	Diſtilling without Licence	500	—	Aſſoilzed.				
Hector Ray	Diſtilling privately, and deforcing the Officer	500	—	Convicted and fined in	8	6	8	
Chriſtian Mᶜ Ray	Diſtilling privately	500	—	Dº	4	3	4	The Sums recovered have been accounted for in Moieties between King and Informers, after dededucting about One Third for Expence of Proſecution.
Andrew Roſs	Dº	500	—	Aſſoilzed.				
Katherine Duncan	Dº	500	—	Dº				
Paul Murray	Dº	500						
George Mᶜ Leod	Dº	500		Dº				
James Roſs	Dº	500						
Donald Gunn	Dº	500	—	Convicted and fined in	2	10	—	
John Mᶜ Pherſon	Dº	500	—	Dº	2	10	—	
Alexander Polſon	Dº	500	—	Dº	2	10	—	
Alexander Mᶜ Leod	Dº	500	—	Dº	2	10	—	
George Campbell	Dº	500	—	Dº	3	10	—	Accounted for as above, after the Deduction of about Two Fifth Parts for Expence of Proſecution.
Fraˢ Swanſon	Diſtilling after Prohibition	500	—	Dº	4	—	—	
Alexander Sutherland	Dº	500	—	Aſſoilzed.				
George Leith	Dº	500	—	Convicted and fined in	4	—	—	
Benjamin Henderſon	Sending out Spirits without Permit	Triple Value		Dº	6	—	—	
David Murray	Diſtilling after Prohibition	500	—	Dº	1	—	—	
Marcus Gunn	Dº	500	—	Aſſoilzed.				
Wᵐ and Donald Gunn	Dº	500	—	Dº				
John Andrew	Dº	500	—	Convicted and fined in	1	—	—	Accounted for as above, after the Deduction of about One Seventh Part for the Expence of Proſecution.
John Sinclair	Dº	500	—	Dº	1	—	—	
John Robertſon	Dº	500	—	Dº	1	—	—	
William Duncan	Dº	500	—	Dº	1	—	—	
John Duncan	Dº	500	—	Dº	1	—	—	
William Laird	Dº	500	—	Dº	1	—	—	
Peter Kennedy	Dº	500	—	Dº	1	—	—	
George Bremner	Dº	500	—	Dº	1	—	—	
John Mᶜ Donald	Dº	500	—	Dº	1	—	—	
Alexander M Donald	Dº	500	—	Aſſoilzed.				*Hu. Broughton,* Accomptant.
Harry Mᶜ Donald	Dº	500	—	Dº				
George Keith	Dº	500	—	Dº				

DUMFRIES COLLECTION.

		£.	s.					
James Douglas	Private Diſtillation	500	—	Convicted & fined in £ 50	—			This Delinquent fled the Country, and left no Property.

Hu. Broughton, Accomptant.

In FIFE COLLECTION, None.

GLASGOW COLLECTION.

		£.	s.		£.	s.	d	
James Primroſe	Making and ſelling illegal Stills	—	10 per Gallon Content	Convicted	10	18	8	All theſe Fines were recovered, and about One Tenth more for Expences of Proſecution. The net Sums have been accounted for in Moieties between the King and Informers.
John Napier	Dº	Dº	—	Dº	10	18	8	
Alexander Wilſon	Diſtilling privately	500	—	Dº	13	13	—	
Alexander and Robert Mᶜ Auſlane	Dº	500	—	Dº	27	6	—	
John Mᶜ Kinlay	Dº	500	—	Dº	27	6	—	
Donald Fraſer	Dº	500	—	Dº	90	18	9	
Robert Jardiere	Dº	500	—	Dº	13	13	6	
William Ramſay	Dº	500	—	Dº	7	6	6	
William Ferrier	Dº	500	—	Dº	27	6	6	
Andrew and William Mᶜ Kinlay	Dº	500	—	Dº	27	6	6	

Glaſgow Collection.—The Account of Distillery Prosecutions, &c.—*continued.*

Name of the Cause or Defendant.	Offence.	Amount of Value ſued for.		Event of Prosecution.	Sum recovered or compounded for.			Observations.
		£.	s.		£.	s.	d.	
James and Jo. Lang	Diſtilling privately	500	—	Convicted	90	19	9	All theſe Fines were recovered, and about One Tenth more for the Expences of Proſecution. The net Sums have been accounted for in Moieties between the King and Informers. *Hu. Broughton,* Accomptant.
James M‘Indoe	Do	500	—	Do	13	13	—	
William & George Ferguſon	Do	500	—	Do	27	6	6	
Dugl M‘Farlane	Do	500	—	Do	5	18	6	
George Paton	Do	500	—	Do	27	6	6	
Dugl M‘Lean	Do	500	—	Do	9	2	8	
John Miller	Do	500	—	Do	13	14	6	
John M‘Ewan	Do	500	—	Do	6	16	4	
Thomas, Peter, & James Edmonds	Harbouring private Diſtilling	200	—	Do	8	15	10	
John Stewart	Diſtilling privately	500	—	Do	4	16	8	
John Keir	Do	500	—	Do	1	19	6	
Alexander Harvie	Harbouring private Diſtilling	200	—	Do	2	15	6	
John Paul	Do	200	—	Do	2	15	6	
John Ure	Diſtilling privately	500	—	Do	6	11	11	
David Carruth	Harbouring private Diſtilling	200	—	Do	4	13	—	
James M‘Farlane	Diſtilling privately	500	—	Do	4	12	4	
George M‘Farlane and D. M‘Gowan	Do	500	—	Do	6	16	5	
Peter M‘Callum	Do	500	—	Do	4	12	5	
Jean Smellie	Do	200	—	Do	1	—	—	
William Robertſon	Do	200	—	Do	5	5	—	

HADDINGTON COLLECTION.

None in this Collection.

Hu. Broughton, Accomptant.

INVERNESS COLLECTION.

		£.	s.		£.	s.	d.	
Robert Gordon	Diſtilling privately	500	—	Convicted and fined in	2	2	—	The Sums recovered have been accounted for in Moieties between the King and Informers, after deducting about One Third Part for Expences of Proſecution.
John Thomſon	Do	200	—	Do	1	—	—	
John Urquhart	Do	200	—	Do	1	—	—	
James Tulloh	Do	200	—	Do	1	—	—	
William Donaldſon	Do	200	—	Do	—	10	—	
James Paterſon	Do	200	—	Do	—	10	6	
Alexander Mann	Do	200	—	Do	—	2	6	
David Angus	Do	200	—	Do	1	—	—	
Robert Calder	Do	200	—	Do	1	—	—	
Hugh Fraſer	Do	200	—	Do	1	—	—	
Charles Stewart	Do	200	—	Do	1	11	6	
Alexander Forbes	Do	200	—	Do	1	11	6	
William Ralph	Do	200	—	Do	2	10	—	
Alexander Stalker	Do	200	—	Do	—	5	—	
Alexander Falconer	Do	200	—	Do	2	—	—	
Alexander James	Do	200	—	Do	1	—	—	
Peter Ferguſon	Do	200	—	Do	2	—	—	
James Young	Do	200	—	Do	1	—	—	
James M‘Gillavy	Do	200	—	Do	1	11	6	
David Suter	Do	200	—	Do	—	2	6	
John Simpſon	Do	200	—	Do	1	1	—	
Alexander Bain	Do	200	—	Do	3	1	—	
James Lee	Do	200	—	Do	—	10	—	
John Cook	Do	200	—	Do	—	5	—	
James Falconer	Do	200	—	Do	—	7	6	
John M‘Iver	Do	200	—	Do	—	5	—	
John Bower	Do	200	—	Do	1	—	—	
James Smith	Do	200	—	Do	—	5	—	
James Bain	Do	200	—	Do	1	—	—	
James Begg	Do	200	—	Do	—	5	—	
John Ruſſel	Do	200	—	Do	—	10	—	

Inverneſs Collection.—The ACCOUNT of DISTILLERY PROSECUTIONS, &c.—*continued.*

NAME OF THE CAUSE OR DEFENDANT.	OFFENCE.	Amount of Value ſued for. £.	s.	Event of PROSECUTION.	SUM recovered or compounded for. £.	s.	d.	OBSERVATIONS.
Alexander Ruſſel - -	Carrying off the Head of a Still after Seizure - -	200	—	Convicted and fined in -	1	—	—	The Sums recovered have been accounted for in Moieties between the King and Informers, after deducting about One Third Part for Expences of Proſecution.
Patrick Farquhar -	Diſtilling privately - -	200	—	- D° -	—	10	—	
John Grant - -	- D° - - -	200	—	- D° -	—	5	—	
John Stewart - -	- D° - - -	200	—	- D° £.1 1				
Robert Miller & others -	- D° - - -	200	—	- D° £.1 1				The Sums received have been accounted for in Moieties between the King and the Informers, after deducting about One Sixth Part for Expences of Proſecution.
William Innes - -	- D° - - -	200	—	- D° -	2	2	—	
James Watt - -	- D° - - -	200	—	- D° -	1	1	—	
George Innes - -	- D° - - -	200	—	- D° -	5	5	—	
James Innes - -	- D° - - -	200	—	- D° -	2	10	—	
Lewis Stewart - -	- D° - - -	200	—	- D° -	5	5	—	
John Garrow - -	- D° - - -	200	—	- D° -	2	10	—	
John Cameron - -	- D° - - -	200	—	- D° -	5	5	—	
Donald Cameron - -	- D° - - -	200	—	- D° -	3	3	—	
Alexander Stewart -	- D° - - -	200	—	- D° -	1	1	—	
George Kilman - -	- D° - - -	200	—	- D° -	2	10	—	
Robert Gordon - -	- D° - - -	200	—	- D° -	3	3	—	
William Duncan - -	- D° - - -	200	—	- D° -	—	8	—	
William Garrow - -	- D° - - -	200	—	- D° -	2	10	—	
Janet Stewart - -	- D° - - -	200	—	- D° £.2 10				
William Grant - -	- D° - - -	200	—	- D° -	3	—	—	
John Grant - -	- D° - - -	200	—	- D° -	5	5	—	
James Bowie - -	- D° - - -	200	—	- D° -	1	11	6	
Paul M'Pherſon - -	- D° - - -	200	—	- D° -	5	5	—	
Lauchlan Forbes - -	- D° - - -	200	—	- D° -	5	5	—	
Alexander Thomſon -	- D° - - -	200	—	- D° -	5	5	—	
John Fraſer - -	- D° - - -	200	—	- D° -	2	2	—	
William Fraſer - -	- D° - - -	200	—	- D° -	2	2	—	
Jean Fraſer - -	- D° - - -	200	—	- D° -	1	1	—	
William Gordon - -	- D° - - -	200	—	- D° -	2	2	—	
Robert Stewart - -	- D° - - -	200	—	- D° -	1	1	—	
William Stewart - -	- D° - - -	200	—	- D° -	—	12	—	
Alexander Farquharſon	- D° - - -	200	—	- D° -	—	10	6	
Arthur Grant - -	- D° - - -	200	—	- D° -	1	1	—	
Thomas M'Donald -	- D° - - -	200	—	- D° -	3	3	—	
John Stewart - -	- D° - - -	200	—	- D° -	3	3	—	
John M'William - -	- D° - - -	200	—	- D° -	—	10	6	
Alexander Roſs - -	- D° - - -	200	—	- D° -	—	12	—	
Donald Young - -	- D° - - -	200	—	- D° -	—	10	—	
Colin M'Donald - -	- D° - - -	200	—	- D° -	1	—	—	
Donald Fraſer - -	- D° - - -	200	—	- D° -	—	10	—	The Sums received have been accounted for in Moieties between the King and the Informers, after deducting about One Seventh Part for Expences of Proſecution.
John M'Donald - -	- D° - - -	200	—	- D° -	1	—	—	
John Forbes - -	One Still ſeized- - -	200	—	- D° -	—	10	—	
Donald M'Donald -	Diſtilling and Malting privately - - - -	350	—	- D° -	—	10	—	
John M'Kenzie & James Maſon - - -	- D° - D° - -	350	—	- D° -	—	13	—	
Rory Biſſet - -	Diſtilling privately - -	200	—	- D° -	—	15	—	
Donald Fraſer - -	- D° - - -	200	—	- D° -	—	10	—	
John Roſs - - -	D°, and Malting privately -	350	—	- D° -	1	10	—	
James Fraſer - -	D° - - D° - -	350	—	- D° -	—	15	—	
Donald Noble - -	One Still ſeized - - -	200	—	- D° -	—	10	—	
Andrew Biſſet - -	- D° - - -	200	—	- D° -	—	10	—	
Murd. M'Iver - -	Diſtillling privately, and 8 Gallons Britiſh Spirits ſeized	200 & Triple Value of Spirits.		- D° -	1	—	—	
Alexander Roſs - -	Diſtilling and Malting privately - - - -	350	—	- D° -	1	—	—	
Rory Matheſon - -	7 Gallons Britiſh Spirits ſeized, and Malting privately -	150 & Triple Value of Spirits.		- D° -	—	10	—	
George & Alexander M'Lennans - -	Diſtilling and Malting privately - - - -	350	—	- D° -	1	10	—	
Donald Young - -	One Still ſeized - -	200	—	- D° -	—	10	—	
William M'Iver - -	Diſtilling and Malting privately - - - -	350	—	- D° -	4	—	—	
Donald M'Rae - -	One Still ſeized, and Malting privately - - -	350	—	- D° -	—	13	—	
Donald Noble - -	- D° - D° - -	350	—	- D° -	—	15	—	
Donald M'Donald -	Malting and Diſtilling privately - - - -	350	—	- D° -	1	10	—	

Inverneſs Collection.—The ACCOUNT of DISTILLERY PROSECUTIONS, &c.—*continued.*

NAME OF THE CAUSE OR DEFENDANT.	OFFENCE.	Amount or Value ſued for.		Event of PROSECUTION.	SUM recovered or compounded for.			OBSERVATIONS.
		£.	s.		£.	s.	d.	
Angus Urquhart	One Still ſeized, and Malting privately	350	—	Convicted and fined in	1	10	—	The Sums recovered have been accounted for in Moieties between the King and Informers, after deducting about One Seventh Part for Expences of Proſecution.
Alexander M'Rae	Malting and Diſtilling privately	350	—	Dº	—	10	—	
John Down	Dº - Dº	350	—	Dº	1	—	—	
James M'Iver	Dº - Dº	350	—	Dº	—	10	—	
Alexander M'Kay	Dº - Dº	350	—	Dº	1	10	—	
James M'Donald	Diſtilling privately	200	—	Dº	—	10	—	
James M'Donald	Malting privately, and One Still ſeized	350	—	Dº	1	1	—	
John M'Farquhar	Dº - Dº	350	—	Dº	—	15	—	
Alexander Noble	Dº, and Diſtilling privately	350	—	Dº	1	10	—	
Rod. Douglas	Diſtilling privately	200	—	Dº	—	10	—	
Margaret Paterſon	One Still ſeized	200	—	Dº	—	10	—	
Colin M'Kenzie	Diſtilling and Malting privately	350	—	Dº	1	1	—	
Alexander M'Intoſh	Dº - Dº	350	—	Dº	—	15	—	
Widow Noble	Dº	200	—	Dº	—	10	—	
Donald Stewart	Dº - Dº	350	—	Dº	1	1	—	
Duncan M'Gregor	Diſtilling and Malting privately	350	—	Dº	1	1	—	
Finlay Noble	Diſtilling privately	200	—	Dº	—	10	—	
John Noble	One Still ſeized	200	—	Dº	—	10	—	
Donald Johnſton	Dº, and Diſtilling and Malting privately	350	—	Dº	1	1	—	
Alexander Gray	Diſtilling and Malting privately	350	—	Dº	—	10	—	
Donald M'Lennan	Diſtilling privately	200	—	Dº	—	10	—	
John M'Gregor	One Still ſeized	200	—	Dº	—	19	—	
Thomas Gray	Malting and Diſtilling privately	350	—	Dº	1	—	—	
John Provoſt	Dº - Dº	350	—	Dº	1	1	—	
Finlay M'Gregor	Malting and Diſtilling privately, and One Still ſeized	350	—	Dº	1	10	—	
Donald Provoſt	One Still ſeized	200	—	Dº	—	10	—	
James Fraſer	Dº	200	—	Dº	—	10	—	
Rory Young	Malting and Diſtilling privately	350	—	Dº	1	1	—	
Finlay Noble	Diſtilling privately, and retailing Spirits without Licence	250	—	Dº	1	—	—	
Rory Davidſon	Dº	200	—	Dº	—	10	—	
Colin Elder	Dº	200	—	Dº	—	10	—	
John M'Lennon	Dº	200	—	Dº	—	10	—	
John Fraſer	Dº	200	—	Dº	—	10	—	
William Tait	Dº	200	—	Dº	—	10	—	
Alexander Gray	Dº	200	—	Dº	—	10	—	
James Noble, Junior	Dº	200	—	Dº	—	10	—	
John Noble	Dº	200	—	Dº	—	10	—	
Robert Forbes	Dº	200	—	Dº	—	10	—	
William Grieve	Dº	200	—	Dº	—	10	—	
John Johnſton	One Still ſeized	200	—	Dº	—	10	—	
William Fraſer	Dº, and Malt found concealed	200	—	Dº	—	10	—	
Alexander Thomſon & Jo. Roſs	Diſtilling privately	200	—	Dº	—	10	—	
Duncan M'Donald	Dº, and Still ſeized	200	—	Dº	—	10	—	
Donald M'Lennan	Dº, Dº, and Malting privately	350	—	Dº	2	—	—	
John & Rory M'Leans	Dº, Dº	200	—	Dº	—	10	—	
Rory M'Kenzie	Dº, Dº	200	—	Dº	1	10	—	
Thomas M'Kenzie	Dº - Dº - Dº	350	—	Dº	—	15	—	
Angus M'Kenzie	Dº - Dº - Dº	350	—	Dº	1	10	—	
John Beg M'Keriſh	Dº, Dº	200	—	Dº	1	10	—	
James Gollan	Dº, Dº	200	—	Dº	2	—	—	
Donald M'Kay, Jun.	Diſtilling privately, and Still ſeized	200	—	Dº	1	—	—	
Alexander and Thomas M'Lenan	Dº - Dº	200	—	Dº	1	—	—	
John M'Kenzie	Dº - Dº	200	—	Dº	1	—	—	
Donald Finlayſon	Dº - Dº	200	—	Dº	—	10	—	
Alexander M'Ray	Dº - Dº	200	—	Dº	2	—	—	

Inverneſs Collection.—The ACCOUNT of DISTILLERY PROSECUTIONS, &c.—*continued.*

NAME OF THE CAUSE OR DEFENDANT.	OFFENCE.	Amount or Value ſued for. £.	s.	Event of PROSECUTION.	Sum recovered or compounded for. £.	s.	d.	OBSERVATIONS.
Donald M‘Gillies	Diſtilling privately, and Still ſeized	200	—	Convicted and fined in	—	10	—	The Sums recovered have been accounted for in Moieties between the King and Informers, after deducting about One Seventh Part for Expences of Proſecution.
John R. M‘Kerich	D° - D°	200	—	D°	1	—	—	
Alexander Calder	D° - D°	200	—	D°	—	10	—	
Donald M‘Kenzie	D° - D°	200	—	D°	1	1	—	
John Gair	D° - D°	200	—	D°	—	10	—	
John M‘Kenzie	D° - D°	200	—	D°	—	15	—	
John Morriſon	D° - D°	200	—	D°	1	1	—	
Donald Mackay	D° - D°	200	—	D°	—	10	—	
Donald M‘Rae	D° - D°	200	—	D° £.3.3				
Rory M‘Kerich	D° - D°	200	—	D°	—	10	—	
William M‘Lean	D° - D°	200	—	D°	1	—	—	
Thomas M‘Kenzie	D°, and Malting privavely, and Still ſeized	350	—	D°	—	15	—	
Thomas Mitchell and K. M‘Rae	D° - D°	200	—	D°	1	—	—	
John M‘Kenzie	D° - D°	200	—	D°	1	—	—	
Donald M‘Lennan	D°	200	—	D°	—	10	—	
Murd. M‘Kenzie	D°	200	—	D°	—	10	—	
John M‘Kenzie	D° - D°	200	—	D°	1	—	—	
Donald M‘Donald	D° - D°	200	—	D°	1	10	—	
Ken^{h} M‘Kenzie	D° - D°	200	—	D°	—	10	—	
John M‘Kay	D°, One Still carried off	200	—	D°	1	—	—	
Alexander M‘Lennan	D°	200	—	D°	—	10	—	
Ken^{h} Stewarts	D°	200	—	D°	—	10	—	
Donald Noble	D°	200	—	D°	—	10	—	
John M‘Intoſh	D°	200	—	D°	—	10	—	
Murd. M‘Donald	D°	200	—	D°	—	10	—	
William Roſs	D°	200	—	D°	—	10	—	
Ken^{h} Bain	D°	200	—	D°	1	—	—	
Colin Mathewſon	D°	200	—	D°	—	10	—	
Adam Weymis	D°	200	—	D°	—	10	—	
John M‘Kenzie	D°	200	—	D°	—	10	—	
John M‘Lean	D°	200	—	D°	—	12	—	
William Bain	D°	200	—	D°	—	10	—	
Andrew Munro	D°, and Malting privately	350	—	D°	1	5	—	
Robert Roſs	D°	200	—	D°	—	10	—	
Alexander M‘Kenzie	D°	200	—	D°	—	10	—	
Robert Munro	D°	200	—	D°	—	10	—	
Donald Kemp	D°	200	—	D°	—	10	—	
Donald and Alexander M‘Intoſh	D°	200	—	D°	2	—	—	
Thomas Stewart	D°	200	—	D°	—	10	—	
William Stewart	D°	200	—	D°	—	10	—	
Donald M‘Kenzie	D°	200	—	D°	1	—	—	
Donald Coutach	D°	200	—	D°	—	10	—	
David Thomſon	D°	200	—	D°	—	10	—	
Donald Fowler	D°	200	—	D°	—	10	—	
Donald Coutach	D°	200	—	D°	1	5	—	
Donald Gordon	D°	200	—	D°	—	10	—	
John Oag	D°	200	—	Aſſoilzed.				
Donald M‘Kenzie, Sen.	D°	200	—	Convicted and fined in	2	—	—	
Donald M‘Kenzie, Jun.	D°	200	—	D°	5	5	—	
Widow M‘Gregor	D°	200	—	D°	1	1	—	
Donald M‘Kay	D°	200	—	D°	5	—	—	
John M‘Kenzie	D°	200	—	D°	2	—	—	
Rory Munro	D°	200	—	D°	5	5	—	
A. Campbell	D°	200	—	D°	—	10	—	
William Forſyth	D°	200	—	D°	1	10	—	
William Jack	D°	200	—	D°	—	10	—	
Alexander Grant	D°	200	—	D°	—	10	—	
William M‘Kenzie	D°	200	—	D°	—	10	—	
Alexander M‘Lean and Co.	D°	200	—	D°	1	15	—	
John M‘Kenzie	D°, and Malting privately	350	—	D°	1	—	—	
James Fraſer	D° - D°	350	—	D°	1	—	—	
Alexander Stewart	D°	200	—	D°	—	15	—	
John Grant	D°	200	—	D°	—	15	—	
James Gray	D°	200	—	D°	1	—	—	
Donald M‘Intoſh	D°	200	—	D°	—	10	—	
Charles Fraſer	D°	200	—	D°	—	10	—	

Inverneſs Collection.—The ACCOUNT of DISTILLERY PROSECUTIONS, &c.—*continued.*

NAME of the CAUSE or DEFENDANT.	OFFENCE.	SUM recovered or compounded for.		Event of PROSECUTION.	SUM recovered or compounded for.			OBSERVATIONS.
		£.	s.		£.	s.	d.	
John Sinclair	Diſtilling privately	200	—	Convicted and fined in	—	10	—	The Sums recovered have been accounted for in Moieties between the King and Informers, after deducting about One Seventh Part for Expences of Proſecution.
Catherine Roley	D°	200	—	D°	—	10	—	
Donald Williamſon	D°	200	—	D°	—	10	—	
Thomas Logan	D°	200	—	D°	1	1	—	
William Bain	D°	200	—	D°	1	1	—	
John Cameron	D°, and malting privately	350	—	D°	3	5	—	
James Chiſholm	D°	200	—	D°	—	10	—	
Donald Douglas	D° - D°	350	—	D°	1	5	—	
William Matheſon	D°	200	—	D°	—	10	—	
Donald M'Kenzie	D°	200	—	D°	—	10	—	
John Bain	D°	200	—	D°	—	10	—	
Rory M'Kay and Co.	D°	200	—	D°	1	10	—	
John M'Lennan	D°	200	—	D°	1	—	—	
John Bain	D°	200	—	D°	—	10	—	
Donald M'Leod	D°	200	—	D°	—	10	—	
John M'Kenzie	D° - D°	350	—	D°	1	5	—	
Alexander M'Donald	D°	200	—	D°	1	—	—	
Alexander M'Kenzie	D°	200	—	D°	1	5	—	
George M'Kenzie	D°	200	—	D°	1	5	—	
Alexander M'Donald	D°	200	—	D°	—	10	—	
Donald Brice	D°	200	—	D°	—	10	—	
John Munro	D° - D°	350	—	D°	1	—	—	
William Roheſer	D°	200	—	D°	1	—	—	
John M'Donald	D°	200	—	D°	1	—	—	
Donald Miller	D°	200	—	D°	—	10	—	
John M'Leod	D°	200	—	D°	1	10	—	
Thomas Stewart	D°	200	—	D°	—	15	—	
Duncan Chiſholm	D°	200	—	D°	—	10	—	
Donald M'Kay	D° - D°	350	—	D°	1	5	—	
John M'Kenzie	D°	200	—	D°	1	—	—	
Barbara Cameron	D°	200	—	D°	1	—	—	
Fuilay M'Kenzie	D°	200	—	D°	—	10	—	
Murdo Gregor	D°	200	—	D°	—	10	—	
John M'Kenzie and Co.	D° - D°	350	—	D°	2	—	—	
John Chiſholm	D°	200	—	D°	2	—	—	
Alexander M'Kenzie	D°	200	—	D°	—	10	—	
Alexander M'Leod	D° - D°	350	—	D°	1	5	—	
John Stewart	D° - D°	350	—	D°	1	—	—	
Hector M'Craw	D°	200	—	D°	—	10	—	
Alexander M'Lean	D°	200	—	D°	—	10	—	
Rory M'Kenzie	D°	200	—	D°	—	12	—	
John M'Kenzie	D°	200	—	D°	1	—	—	
Hector Urquhart	D°	200	—	D°	1	—	—	
Ken^k M'Lenan	D°	200	—	D°	1	—	—	
Rory M'Donald	D°	200	—	D°	—	12	—	
Rory Grant	D°	200	—	D°	—	10	—	
Andrew Matheſon	D°	200	—	D°	1	—	—	
William M'Kay and Co.	D°	200	—	D°	1	10	—	
Wm. Chiſholm and Co.	D°	200	—	D°	1	5	—	
Ken^k Douglas	D°	200	—	D°	1	—	—	
Donald M'Kay	D° - D°	350	—	D°	1	5	—	
Farq^r Beaten	D°	200	—	D°	1	—	—	
Alexander Gollan	D°	200	—	D°	1	—	—	
John M'Lean	D°	200	—	D°	1	—	—	
John Chitholm	D°	200	—	D°	—	10	—	
Rory M'Lenan	D°	200	—	D°	1	—	—	
Murd. M'Lean	D° - D°	350	—	D°	1	5	—	
William Kemp	D°	200	—	D°	—	10	—	
William Brice	D°	200	—	D°	1	5	—	
Alexander Bain	D°	200	—	D°	—	10	—	
John M'Lean	D°	200	—	D°	—	12	—	
Duncan M'Kenzie	D°	200	—	D°	—	10	—	
Rory M'Kenzie	D°	200	—	D°	—	10	—	
Ken^k M'Kay	D°	200	—	D°	—	10	—	
Hugh M'Lenan	D°	200	—	D°	1	—	—	
Alexander M'Leod	D°	200	—	D°	1	—	—	
Alexander Gillanders	D°	200	—	D°	—	15	—	
Colin M'Lean	D° - D°	350	—	D°	—	10	—	
Donald M'Kay	D°	200	—	D°	—	10	—	
Donald M'Craw	D°	200	—	D°	2	—	—	
John Cameron	D°	200	—	D°	—	10	—	

Inverneſs Collection.—The ACCOUNT of DISTILLERY PROSECUTIONS, &c.—*continued.*

NAME OF THE CAUSE OR DEFENDANT.	OFFENCE.	Amount or Value ſued for. £.	s.	Event of PROSECUTION.	SUM recovered or compounded for. £.	s.	d.	OBSERVATIONS.
John Stewarts	Diſtilling privately	200	—	Convicted and fined in	—	10	—	The Sums recovered have been accounted for in Moieties between the King and Informers, after deducting about One Seventh Part for Expences of Proſecution.
Donald M'Kenzie	Dº	200	—	Dº	1	5	—	
Alexander M'Leod	Dº	200	—	Dº	1	5	—	
William M'Lean	Dº	200	—	Dº	—	5	—	
Evan Matheſon	Dº	200	—	Dº	—	10	—	
John Munro	Dº	200	—	Dº	—	10	—	
Donald M'Lenan	Dº	200	—	Dº	—	10	—	
Dun. M'Lenan	Dº	200	—	Dº	—	10	—	
John M'Lean	Dº	200	—	Dº	—	10	—	
Dun. M'Kenzie	Dº	200	—	Dº	—	10	—	
James Caulach	Dº, and Malting privately	350	—	Dº	1	5	—	
Donald Tolmei	Dº Dº	350	—	Dº	1	5	—	
Donald Brice	Dº	200	—	Dº	—	10	—	
John Dingwall	Dº	200	—	Dº	—	10	—	
Thomas Robertſon	Dº	200	—	Dº	—	10	—	
William M'Kay	Dº	200	—	Dº	—	10	—	
Murdo Cameron	Dº	200	—	Dº	—	10	—	
Widow M'Craw	Dº	200	—	Dº	—	10	—	
Alexander Douglas	Dº	200	—	Dº	—	10	—	
William M'Evich	Dº	200	—	Dº	—	10	—	
John M'Lenan	Dº	200	—	Dº	—	10	—	
Alexander & Ray Oddie	Dº	200	—	Dº	—	10	—	
Donald Matheſon	Dº	200	—	Dº	—	10	—	
Thomas M'Kenzie	Dº	200	—	Dº	—	8	—	
Murd. M'Leod	Dº	200	—	Dº	—	10	—	
James Aird	Dº	200	—	Dº	—	10	—	
Donald Bain	Dº	200	—	Dº	2	7	—	
John Roſs, Jun.	Dº	200	—	Dº	1	—	—	
Donᵈ M'Ohie	Dº	200	—	Dº	—	10	—	
Hugh Roſs	Dº	200	—	Dº	—	10	—	
Robert Proctor	Dº	200	—	Dº	—	10	—	
Alexander Bain	Dº	200	—	Dº	1	—	—	
Malᵐ Roſs	Dº	200	—	Dº	—	10	—	
Alexander Wallace	Dº	200	—	Dº	—	10	—	
William Roſs	Dº	200	—	Dº	—	10	—	
Robert M'Lean	Dº	200	—	Dº	—	4	—	
Andrew Munro	Dº	200	—	Dº	—	2	—	
Finlay Munro	Dº	200	—	Dº	—	10	—	
Donald Munro	Dº	200	—	Dº	—	10	—	
John Bain	Dº	200	—	Dº	—	10	—	
William Roſs	Dº	200	—	Dº	—	10	—	
John Roſs	Dº	200	—	Dº	—	15	—	
Hugh Roſs	Dº	200	—	Dº	—	10	—	
John Roſs	Dº	200	—	Dº	1	10	—	
Donald Roſs	Dº	200	—	Dº	1	5	—	
John Thomſon	Dº	200	—	Dº	—	10	—	
James Bain	Dº	200	—	Dº	1	5	—	
William Munro	Dº	200	—	Dº	—	10	—	
Robert Murray	Dº, and Malting privately	350	—	Dº	1	5	—	
Alexander M'Kay	Making and mending Stills without Licence	—	10 per Gall. Content.	Dº	—	10	—	
John & David M'Kenzie	Diſtilling privately	200	—	Dº	1	—	—	
Andrew Gibſon	Dº	200	—	Dº	—	10	—	
John Munro	Dº	200	—	Dº	—	10	—	
Robert Steel	Making and vending Stills to private Diſtillers	—	10 per Gall. Content.	Dº	5	5	—	The Sums recovered have been accounted for as above, after deducting nearly One Twelfth Part for the Expences of Proſecution.
William Vaſs	Dº Copper Stills to Dº	Dº		Dº	5	5	—	
Alexander Smith	Dº Tin Dº to Dº	Dº		Dº	5	5	—	
Lewis Cuthbert	Dº - Dº - Dº	Dº		Dº	3	3	—	
Alexander M'Gillivray	Dº - Dº - Dº	Dº		Dº	5	5	—	
Alexander Fraſer	Diſtilling privately	200	—	Dº	1	1	—	
William Chiſholm	Dº and Malting privately	350	—	Dº	2	2	—	
James Wiſhart	Dº	200	—	Dº	2	2	—	
Donald Gregor	Waſh found in his Poſſeſſion	200	—	Dº	2	2	—	
William M'Intoſh	Diſtilling and Malting privately	350	—	Dº	1	1	—	
John Grant	Dº - Dº	350	—	Dº	—	10	6	
Alexander Fraſer	Dº - Dº	350	—	Dº	2	2	—	
Rory Fraſer	Dº - Dº	350	—	Dº	3	3	—	

Inverneſs Collection.—The ACCOUNT of DISTILLERY PROSECUTIONS, &c.—*continued.*

NAME OF THE CAUSE OR DEFENDANT.	OFFENCE.	Amount or Value ſued for.		Event of PROSECUTION.	SUM recovered or compounded for.			OBSERVATIONS.
		£.	s.		£.	s.	d.	
Alexander Fraſer	Diſtilling privately	200	—	Convicted and fined in	3	3	—	The Sums recovered have been accounted for in Moieties between the King and Informers, after deducting about One Twelfth Part for the Expences of Proſecution.
William Fraſer	Dº and Malting privately	350	—	Dº	3	3	—	
Alexander M‘Donald	Diſtilling privately	200	—	Dº	2	2	—	
John Cumming	Dº	200	—	Dº	2	2	—	
Willliam M‘Kenzie	Dº	200	—	Dº	4	4	—	
William M‘Donald	Dº	200	—	Dº	2	2	—	
John Fraſer, Senior	Spirits ſeized, and Malting privately	150 & Triple Value of Spirits.		Dº	—	11	—	
Duncan M‘Donald	Dº	Dº		Dº	5	—	—	
Elſpet Fraſer	Dº	Dº		Dº	—	9	—	
Alexander Cumming	Diſtilling privately	200	—	Dº	2	2	—	
Donald Fraſer	Dº and Malting privately	350	—	Dº	2	2	—	
Hugh Fraſer	Dº Dº	350	—	Dº	2	10	—	
John Fraſer	Dº Dº	350	—	Dº	1	2	6	
Alexander Fraſer	Dº	200	—	Dº	—	9	6	
James Chiſholm	Dº Dº	350	—	Dº	5	5	—	
James Clark	Dº Dº	350	—	Dº	1	1	—	
John Barran	Dº Dº	350	—	Dº £.3. 3.				
Simon Fraſer, alias Lee	Dº	200	—	Dº £.3. 3.				
Donald Fraſer	Dº	200	—	Dº	2	2	—	
James Fraſer	Dº	200	—	Dº	3	3	—	
Alexander Fraſer	Dº Dº	350	—	Dº	2	2	—	
Alexander Fraſer	Dº	200	—	Dº	1	1	—	
Jo. M‘Millan	Dº Dº	350	—	Dº	3	3	—	
Alexander Fraſer	Dº Dº	350	—	Dº	3	10	—	
William M‘Pherſon	Dº	200	—	Dº	2	2	—	
Rory Chiſholm and Andrew Fraſer	Dº and Still carried off by Force	200	—	Dº	15	15	—	
Donald Fraſer	Dº	200	—	Dº	2	2	—	
James Fraſer	Dº and Malting privately	350	—	Dº	2	2	—	
Donald Fraſer	Dº	200	—	Dº	2	2	—	
Thomas Fraſer	Dº	200	—	Dº	2	2	—	
William M‘Bean	Dº	200	—	Dº	1	1	—	
James M‘Donald	Dº	200	—	Dº	1	1	—	
Hugh Callum	Dº	200	—	Dº	1	1	—	
Alexʳ & Angus Colly	Dº	200	—	Dº	2	2	—	
Alexander M‘Lean	Dº	200	—	Dº	3	3	—	
John Mann	Dº Dº	350	—	Dº	1	1	—	
William M‘Gillivray	Dº and retailing Spirits without Licence	250	—	Dº £.3. 3.				
Donald M‘Bain	Dº	200	—	Dº	1	1	—	
John M‘Bain	Dº	200	—	Dº	1	1	—	
John M‘Intoſh	Dº and Malting privately	350	—	Dº	2	10	—	
Alexander Grant	Dº	200	—	Dº	1	1	—	
William Fraſer	Dº	200	—	Dº	2	2	—	
Alexander Gilder	Dº	200	—	Dº	—	15	—	
Alexander Chiſholm and P. Stewart	Dº	200	—	Dº	5	—	—	
Hector M‘Lean	Dº	200	—	Dº	1	10	—	
John M‘Lean	Dº	200	—	Dº	1	1	—	
Hugh Forbes	Dº	200	—	Dº	1	10	—	
James Fraſer M‘Alliſter	Dº Dº	350	—	Dº £.3. 3.				
Duncan Cameron	Dº	200	—	Dº	3	3	—	
Duncan Robertſon	Dº Dº	350	—	Dº	2	2	—	
Alexander Fraſer	Dº	200	—	Dº	5	—	—	
John Fraſer	Dº	200	—	Dº	5	—	—	
William & Kenʰ Douglas	Dº Dº	350	—	Dº	3	3	—	
Alexʳ M‘Lean & Co.	Dº	200	—	Dº	1	1	—	
Donald M‘Kenzie	Dº	200	—	Dº	3	3	—	
Angus M‘Kinnen	Dº	200	—	Dº	3	3	—	
Alexander Thompſon	Dº	200	—	Dº	2	2	—	
John and Colin Roſs	Dº	200	—	Dº	5	—	—	The Sums recovered have been accounted for as above, deducting about One Sixth Part for Expences of Proſecution.
John Smith & Alexander Leſlie	Dº	200	—	Dº	20	—	—	
John M‘Gillivray	Dº	200	—	Dº	5	—	—	
James Gordon	Dº	200	—	Dº	—	10	6	
John M‘Pherſon	Dº	200	—	Dº	5	—	—	
James Roſe	Dº	200	—	Dº	10	—	—	
James M‘Iver	Dº	200	—	Dº	10	—	—	

Inverneſs Collection.—The ACCOUNT of DISTILLERY PROSECUTIONS, &c.—*continued.*

NAME OF THE CAUSE OR DEFENDANT.	OFFENCE.	Amount or Value ſued for.		Event of PROSECUTION.	Amount or Value ſued for.			OBSERVATIONS.
		£.	s.		£.	s.	d.	
Robert M'Intire	Diſtilling privately	200	—	Convicted and fined in	10	—	—	The Sums recovered have been accounted for in Moieties between the King and Informers, deducting about One Sixth Part for the Expences of Proſecution. *Hu. Broughton,* Accomptant.
John M'Arthur	D°	200	—	D°	10	—	—	
John M'Andrew	D°	200	—	D°	1	1	—	
David Davidſon	D°	200	—	D°	5	5	—	
James Kennedy and G. M'Bain	D°	200	—	D°	2	2	—	
Hugh Falconer	D°	200	—	D°	5	5	—	
Alexander M'Taviſh	D°	200	—	D°		10	6	
Alexander M'Kay and Dan. Campbell	D°	200	—	D°	6	—	—	
Alexander Falconer	D°	200	—	D°	2	2	—	
John M'Pherſon	D°	200	—	D°	2	2	—	
Price M'Pherſon	D°	200	—	D°	1	1	—	
Donald M'Donald	D°	200	—	D°	1	1	—	
Duncan M'Arthur	D°	200	—	D°	3	3	—	
Donald Fraſer	D°	200	—	D°	1	—	—	
Donald Davidſon, Hugh Roſs, & James Mill	D°	200	—	D°	3	3	—	
James Mill	D°	200	—	D°	3	3	—	
Donald Urquhart	D°	200	—	D°	5	5	—	
John M'Bain	One Still ſeized	200	—	D°	2	2	—	
William M'Ilvain	Diſtilling privately	200	—	D°	1	1	—	
James M'Arthur and Joſeph Sutherland	D° and Malting privately	350	—	D°	3	3	—	
William Roſs	D°	200	—	D°	3	3	—	
Hugh M'Niel & Donald Fraſer	D°	200	—	D°	2	2	—	
James Warren	D°	200	—	D°	10	10	—	

LINLITHGOW COLLECTION.

		£.	s.		£.	s.	a.	
John Ewing	Diſtilling privately	500	—	Convicted and fined in	5	—	—	Theſe Sums recovered have been accounted for in Moieties between the King and Informers, after the Deduction of about One Seventh Part for Expences of Proſecution. *Hu. Broughton,* Accomptant.
Robert Hamilton	D°	500	—	D°	10	10	—	
Alexander Ruſſel	D°	500	—	D°	5	—	—	
Alexander Gillies	D°	500	—	D°	10	10	—	
John Inglis, Jun.	D°	500	—	D°	10	10	—	
James Gray	D°	500	—	D°	10	10	—	
William Gray	D°	500	—	D°	10	10	—	
Hugh Mitchell	D°	500	—	D° £.10				
Thomas Ruſſel	D°	500	—	D°	5	—	—	
John Stirling	D°	500	—	D°	5	—	—	

PERTH COLLECTION.

		£.	s.		£.	s.	d.	
John Adam and Thomas Fleming	Diſtilling privately	200	—	Aſſoilzed.				
James Fraſer	D°	200	—	D°				
William Glaſs	D°	200	—	D°				
James Stewart	D°	200	—	D°				
James Scott	Aſſiſting in carrying on an illegal Diſtillation	30	—	D°				
Andrew Taylor	9 Gallons Britiſh Spirits ſeized without Permit	Triple Value		Convicted and fined in	1	10	—	Theſe Sums recovered have been accounted for in Moieties between the King and Informers, after deducting about a Tenth Part for Expences of Proſecution.
Alexander Robertſon	Diſtilling privately	200	—	D°	2	10	—	
John Anderſon	D°	200	—	D°	5	—	—	
Angus Gray	D°	200	—	D°	1	1	—	
James Wighten	D°	200	—	D°	2	—	—	
James Wallace and Alexander Clark	Deforcing Officers	200	—	D°	40	—	—	

Perth Collection.—The ACCOUNT of DISTILLERY PROSECUTIONS, &c.—*continued.*

NAME OF THE CAUSE OR DEFENDANT.	OFFENCE.	Amount or Value ſued for.		Event of PROSECUTION.	SUM recovered or compounded for.			OBSERVATIONS.
		£.	s.		£.	s.	d.	
Donald Forbes	Diſtilling privately and deforcing Officers	200	—	Convicted and fined in	10	—	—	The Sums recovered have been accounted for in Moieties between the King and Informers, after deducting One Fifth Part for the Expences of Proſecution.
Donald Livingſton, 1ſt	Diſtilling privately	200	—	D°	1	3	—	
John Murray	D°	200	—	D°	5	—	—	
Donald Livingſton, 2d	D°	200	—	D°	5	—	—	
James Munro	D°	200	—	D°	5	—	—	
John Hay	D°	200	—	D°	5	—	—	
Peter Robertſon	D°	200	—	D° £.6 –				
John Stewart	D°	200	—	D°	5	—	—	
Peter M‘Callum	D°	200	—	D°	5	—	—	
Margaret Taylor	D°	200	—	D°	5	—	—	
Alexander Clark	D°	200	—	D° £.5 –				
James Stewart	D°	200	—	D°	5	—	—	
Peter M‘Martin	D°	200	—	D°	—	6	—	
Duncan M‘Naughten	D°	200	—	D°	3	—	—	
John M‘Laggan	D°	200	—	D° £.3 –				
Duncan M‘Callum	D°	200	—	D°	2	—	—	
Duncan M‘Arthur	D°	200	—	D°	2	—	—	
William Kennedy	D°	200	—	D°	5	8	—	
Duncan M‘Kevraeher	D°	200	—	D° £.2 7				
James Robertſon	D°	200	—	D°	1	—	—	
Alexander Robertſon	D°	200	—	D° £.2 –				
John Dewar	D°	200	—	D°	3	—	—	
Robert Brown	D°	200	—	D°	5	—	—	
John Robertſon	D°	200	—	D°	20	—	—	
James Fraſer	D°	200	—	D° £.6 –				
Charles M‘Laven	D°	200	—	D°	1	16	—	
Alexander M‘Farlan	D°	200	—	D° £.10 –				
Peter M‘Laren	D°	200	—	D°	2	—	—	
James Stewart	D°	200	—	D°	5	—	—	
John Butler	D°	200	—	D°	2	—	—	
Duncan Menzies	D°	200	—	D°	2	—	—	
Widow M‘Farlan	D°	200	—	D°	5	—	—	
Donald & John Stewarts	D°	200	—	D°	5	—	—	
Joſeph & James Menzies	D°	200	—	D° £.12 –				
Robert Scott	D°	200	—	D°	5	—	—	
James M‘Intyre	D°	200	—	D°	6	—	—	
John Robertſon	D°	200	—	D° £.6 –	2	—	—	
Peter Stewart	D°	200	—	D° £.6 –				
James Stewart	D°	200	—	D° £.5 –				
Alexander Duff	D°	200	—	D° £.5 –				
John Duff	D°	200	—	D°	5	—	—	
Duncan Forbes	D°	200	—	Aſſoilzed.				
David Berry	D°	200	—	D°				
William Stewart	D°	200	—	D°				
James M‘Farlan	D°	200	—	D°				
Donald M‘Kenzie	D°	200	—	D°				
Thomas Robertſon	D°	200	—	D°				
John M‘Kindlay	D°	200	—	D°				
Duncan Robertſon	D°	200	—	D°				
James M‘Lean	D°	200	—	D°				
Walter M‘Farlan	D°	200	—	D°				
Peter M‘Farlan	D°	200	—	D°				
John M‘Intoſh	Having Stills in his Poſſeſſion	200	—	D°				
Donald M‘Taviſh	Diſtilling privately	200	—	D°				
John Stewart	Having Stills in his Poſſeſſion	200	—	D°				
Peter Robertſon	Diſtilling privately	200	—	D°				
Peter Lothian	D°	200	—	D°				
Angus Robertſon	D° and Malting privately	200	—	D°				
Peter M‘Gregor	D° D°	200	—	D°				
John Stewart	D° D°	200	—	D°				
John Scott	D°	200	—	D°				
John Kennedy	D°	200	—	D°				
John Anderſon	Having a Still in his Poſſeſſion	200	—	D°				
John M‘Dougal	D°	200	—	D°				
Malcolm Cameron	D°	200	—	D°				
Robert Dewar	D°	200	—	D°				
Donald Stewart	D°	200	—	D°				
Robert Stewart	D°	200	—	D°				

Perth Collection.—The ACCOUNT OF DISTILLERY PROSECUTIONS, &c.—*continued.*

NAME OF THE CAUSE OR DEFENDANT.	OFFENCE.	Amount or Value ſued for.		Event of PROSECUTION.	SUM recovered or compounded for.	OBSERVATIONS.
		£.	s.			
Robert Kennedy	Diſtilling privately	200	—	Aſſoilzed.		
Alexander Cumming	Dᵒ	200	—	Dᵒ		
David Reid	Dᵒ	200	—	Dᵒ		
Donald Campbell, 1ſt	Dᵒ	200	—	Dᵒ		
Donald Campbell, 2d	Dᵒ	200	—	Dᵒ		
Peter Stewart	Dᵒ	200	—	Dᵒ		
Charles Robertſon	Dᵒ	200	—	Dᵒ		
Donald Stewart	Dᵒ	200	—	Dᵒ		
Alexander Stewart	Dᵒ	200	—	Dᵒ		
John Douglas	Dᵒ	200	—	Dᵒ		
John Dewar	Dᵒ	200	—	Dᵒ		
John Forbes	Dᵒ	200	—	Dᵒ		
Peter M'Phail	Dᵒ	200	—	Dᵒ		
John Stewart	Dᵒ	200	—	Dᵒ		
James Scott	Dᵒ	200	—	Dᵒ		
George Robertſon	Dᵒ	200	—	Dᵒ		
Robert Ferguſon	Dᵒ	200	—	Dᵒ		
Charles Conacher	Dᵒ	200	—	Dᵒ		
John Thomſon	Dᵒ	200	—	Dᵒ		
James Robertſon	Dᵒ	200	—	Dᵒ		
David Reid	Dᵒ	200	—	Dᵒ		
Widow M'Farlan	Dᵒ	200	—	Dᵒ		
Robert Fraſer	Dᵒ	200	—	Dᵒ		
Donald M'Laren	Dᵒ	200	—	Dᵒ		
William Kennedy	Dᵒ	200	—	Dᵒ		
James Proudfoot	Dᵒ	200	—	Dᵒ		
Walter M'Farlan	Dᵒ	200	—	Dᵒ		
Joſeph & William Wallan	Dᵒ	200	—	Dᵒ		
Duncan Forbes	Dᵒ	200	—	Dᵒ		

Hu. Broughton, Accomptant.

TEVIOTDALE COLLECTION.

None in this Collection.

Hu. Broughton, Accomptant.

Exciſe Office, Edinburgh,
17th June, 1799.

Jaˢ Stodart.
T. Wharton.
John Grieve.
Geo. Brown.

Appendix (A. 3.)

North Britain.—EXCISE:—ACCOUNT of DISTILLERY PROSECUTIONS for Penalties, before the Juſtices of the Peace, in all the COLLECTIONS, except Edinburgh, in the Year ended 5th July 1798.

ABERDEEN COLLECTION.

NAME OF THE CAUSE OR DEFENDANT.	OFFENCE.	Amount or Value ſued for. £.	s.	Event of PROSECUTION.	SUM recovered or compounded for. £.	s.	d.	OBSERVATIONS.
John Drum	Diſtilling privately	200	—	Convicted and fined in	—	5	—	These Sums recovered have been accounted for in Moieties between the King and Informers, after deducting about One Tenth Part for the Expences of Proſecution.
Elizabeth Bettie	D°	200	—	D°	—	5	—	
George Alexander	D°	200	—	D°	1	5	—	
John Kellar	D°	200	—	D°	2	—	—	
Janet Lead	D°	200	—	D°	—	5	—	
George Morriſon	D°	200	—	D°	—	5	—	
William Rennie	D°	200	—	D°	—	5	—	
George Reid	D°	200	—	D°	—	10	6	
James Torry	D°	200	—	D°	—	2	—	
Peter Cremar	D°	200	—	D°	—	5	—	
Alexander Ironſide	D°	200	—	D°	—	5	—	
Joſeph Morrice	D°	200	—	Aſſoilzed, not proven.				
William McDonald	D°	200	—	Convicted and fined in	2	—	—	Accounted for as above, deducting nearly One Seventh Part for Expences of Proſecution.
Hugh M'Pherſon	D°	200	—	D°	1	10	—	
James Lawſon	D°	200	—	D°	1	1	—	
William Ruſt	D°	200	—	Aſſoilzed.				
Peter Clark	D°	200	—	Convicted and fined in	3	—	—	
David Abernethy	Selling Malt to private Diſtillers			D°	1	—	—	
John Thew	Diſtilling privately	200	—	D°	3	—	—	
William and Alexr King	D°	200	—	D°	3	—	—	
David Grant	D°	200	—	D°	1	1	—	
George Nive	D°	200	—	D°	3	—	—	
William Burnet	D°	200	—	D°	1	1	—	
Alexander Thomſon	D°	200	—	D°	4	—	—	
George Dunn	D°	200	—	D°	3	—	—	
Robert Mackie	D°	200	—	D°	1	2	6	
James Dunn	D°	200	—	D°	3	—	—	
John M'Kay	D°	200	—	Aſſoilzed.				
Helen Wilſon	D°	200	—	D°				
John Donald	D°	200	—	Convicted and fined in	2	—	—	Accounted for as above, deducting nearly One Fourteenth Part for Expences of Proſecution.
Robert Barron	D°	200	—	D°	10	—	—	
George Scott	D°	200	—	D°	1	11	6	
Alexander Elſhenar	D°	200	—	D°	1	—	—	
Alexander Henry	D°	200	—	D°	2	2	—	
William Low	D°	200	—	D°	1	11	6	
Andrew Farquhar	D°	200	—	D°	1	11	6	
George Chriſtie	D°	200	—	D°	—	10	—	
John Chalmers	D°	200	—	D°	—	10	—	
Robert Paterſon	D°	200	—	D°	3	3	—	
George M'Robbie	D°	200	—	D°	4	—	—	
Ann Peter	D°	200	—	D°	3	—	—	
Fras Fiſe	D°	200	—	D°	1	11	6	
John Law	D°	200	—	D°	1	11	6	
Barbra M'Robert	D°	200	—	D°	—	10	—	Accounted for as above, after deducting about One Twelfth Part for the Expences of Proſecution.
William Horn	D°	200	—	D°	3	—	—	
Jeremiah Clark	D°	200	—	D°	—	1	—	
Alexander Menzies	D°	200	—	D°	—	1	—	
Fras Shree	D°	200	—	D°	1	—	—	
William Beattie	D°	200	—	D°	—	5	—	
George Reid	D°	200	—	D°	—	10	—	
Charles Lawſon	D°	200	—	D°	—	2	6	
William Ley	D°	200	—	D°	—	5	—	
Donald M'Donald	D° and deforcing Officer	700	—	D°	20	—	—	
George Morgan	D°	200	—	D°	1	—	—	
Alexr Symond	D°	200	—	D°	—	1	—	
John Berſe	D°	200	—	D°	—	10	—	

Aberdeen Collection.—The ACCOUNT OF DISTILLERY PROSECUTIONS, &c.—*continued.*

NAME OF THE CAUSE OR DEFENDANT.	OFFENCE.	Amount or Value ſued for.		Event of PROSECUTION.	SUM recovered or compounded for.			OBSERVATIONS.
		£.	s.		£.	s.	d.	
Alexander Meoſon	Diſtilling privately	200	—	Convicted and fined in	—	10	—	Accounted for in Moieties between the King and Informers, after deducting about One Twelfth Part for the Expences of Proſecution.
John Dunn	D°	200	—	D°	1	—	—	
James Findlay	D°	200	—	D°	2	—	—	
Charles Mitchell	D°	200	—	D°	1	—	—	
James Davidſon, Junior	D°	200	—	D°	1	5	—	
D° Senior	D°	200	—	D°	1	—	—	
Alexander Young	D°	200	—	D°	—	8	—	
John Couts	D°	200	—	D°	1	—	—	
James Burnet	D°	200	—	D°	—	10	—	
Charles Durmic	D°	200	—	D°	1	10	—	
William Roſs	D°	200	—	D°	1	—	—	
Alexander Cattanach	D°	200	—	D°	2	—	—	
Robert Harper	D°	200	—	D°	1	—	—	
Alexander Roe	D°	200	—	D°	1	—	—	
John M'Andy	D°	200	—	D°	1	—	—	
David Jolly	D°	200	—	D°	1	—	—	
James Davidſon	D°	200	—	D°	—	10	—	
James Chriſtie	D°	200	—	D°	—	5	—	
Matthew Eterſhaut	D°	200	—	D°	—	5	—	
David Meſton	D°	200	—	D°	—	10	—	
Peter Stewart	D°	200	—	D°	—	10	—	
James Durward	D°	200	—	D°	1	—	—	
William Thomſon	D°	200	—	D°	1	—	—	
David Straton	D°	200	—	D°	1	—	—	
Peter Mitchell	D°	200	—	D°	—	10	—	
William Lawſon	D°	200	—	Aſſoilzed from Poverty				
William Berſe	D°	200	—	D°				
John Robie	D°	200	—	D°				
Alexander Ley	D°	200	—	D°				
William Gilbert	D°	200	—	Convicted and fined in	—	10	6	D° D° Expences of Proſecution Two Fifth Parts
Thomas Dawſon	D°	200	—	D°	—	8	4	
William Taylor	D°	200	—	D°	—	10	—	Accounted for as above, deducting for Expences of Proſecution, about One Eighth Part.
William Thomſon	D° & Malting privately	200 & 10*s.* per Buſhel.		D°	2	2	—	
Mary Perrie	D°	200	—	D°	—	10	6	
William Clack	D° D°	200 & 10*s.* per Buſhel.		D°	1	1	—	
Andrew Smith	D° D°	200 & D°		D°	1	1	—	
James Maſſie	D° D°	200 & D°		D°	2	12	6	
Alexander Gammell	D° D°	200 & D°		D°	2	12	6	
John Gill	D°	200	—	D°	1	1	—	
John Morriſon	D° D°	200 & D°		D°	1	1	—	
John Murray	D°	200	—	D°	1	1	—	
James Fordyce	D°	200	—	D°	—	10	6	
Alexander Perrie	D°	200	—	D°	1	1	—	
William Brown	D°	200	—	D°	1	1	—	
George Milne	D° D°	200 & D°		D°	1	1	—	
John Gray	D° D°	200 & D°		D°	1	1	—	
Elſpet Johnſton	D° D°	200 & D°		D°	2	2	—	
Alexander Davidſon	D°	200	—	D°	1	1	—	
George Auten	D°	200 & D°		D°	1	1	—	
George Boyne	D°	200	—	D°	1	1	—	
Alexander Watſon	D°	200	—	D°	1	1	—	
Robert Smith	D°	200	—	D°	1	1	—	
Thomas Geddes	D° D°	200 & 10*s.* per Buſhel.		D°	1	1	—	
John Gammell	D°	200	—	D°	1	1	—	
William Watt	D°	200	—	D°	2	2	—	
William Gould	D°	200	—	D°	1	1	—	
Alexander Grant	D° D°	200 & 10*s.* per Buſhel.		D°	1	1	—	
John Milne	D° D°	D°		D°	2	2	—	
Robert Shand	D° D°	D°		D°	2	2	—	
Jean Mellie	D°	200	—	Aſſoilzed from Poverty				
Alexander Peary	D°	200	—	Convicted and fined in	1	1	—	
Alexander Mann	D° D°	200 & 10*s.* per Buſhel.		D°	2	—	—	
James Simpſon	D°	200	—	D°	—	10	6	

Aberdeen Collection.—The ACCOUNT of DISTILLERY PROSECUTIONS, &c.—*continued.*

NAME OF THE CAUSE OR DEFENDANT.	OFFENCE.	Amount or Value ſued for.		Event of PROSECUTION.	SUM recovered or compounded for.			OBSERVATIONS.
		£.	s.		£.	s.	d.	
James M'Robb	Diſtilling privately	200	—	Convicted and fined in	1	1	—	
Walter Smith, Jun.	Dº & Malting privately	200 & 10s. per Buſhel.		Dº	—	10	6	The Sums recovered have been accounted for in Moieties between the King and Informers, after deducting about One Eighth Part for the Expences of Proſecution.
John Jamieſon	Dº	200	—	Dº	1	1	—	
Peter Stiell	Dº	200	—	Dº	1	1	—	
Alexander Thomſon	Dº	200	—	Dº	—	10	6	
James Murray	Dº	200	—	Dº	1	1	—	
William Roſs	Dº	200	—	Dº	1	1	—	
George Strachan	Dº	200	—	Dº	1	1	—	
Andrew Grant	Dº	200	—	Dº	1	1	—	
William Strachan	Dº	200	—	Dº	1	1	—	
James Duncan	Dº	200	—	Dº	1	1	—	
Elſpet Allen	Dº	200	—	Dº	1	1	—	
John Wood	Dº	200	—	Dº	1	1	—	
Elſpet Black	Dº	200	—	Dº	1	1	—	
David Young	Dº	200	—	Dº	1	1	—	
Alexander Smith	Dº	200	—	Dº	1	1	—	
John Cowie	Dº	200	—	Dº	1	1	—	
James Copeland	Dº	200	—	Dº	—	10	6	
George Cowie	Dº	200	—	Aſſoilzed.				
Andrew Scott	Dº	200	—	Convicted and fined in	1	1	—	
William Clark	Dº	200	—	Dº	1	1	—	
James Reid	Dº	200	—	Dº	—	10	6	
James Law	Dº Dº	200 & 10s. per Buſhel.		Dº	1	1	—	
Andrew Scott	Dº	200	—	Dº	1	1	—	
James Mearſon	Dº	200	—	Dº	2	2	—	
Thomas Rutherford	Dº	200	—	Dº	1	1	—	
Robert Grant	Dº	200	—	Dº	—	5	—	
James Wright	Dº	200	—	Dº	1	1	—	
James Ruſſell	Dº	200	—	Dº	1	1	—	
John Lawrence	Dº	200	—	Dº	1	1	—	
Janet Mearſon	Dº	200	—	Dº	1	1	—	
Alexander Wilſon	A Caſk found newly emptied of Waſh	200	—	Aſſoilzed from Poverty.				
James & Ann Langmoor	Diſtilling privately	200	—	Dº				
Alexander Taylour	Dº	200	—	Dº				
William Reid	Dº & Malting privately	200 & 10s. per Buſhel.		Convicted and fined in	2	—	—	
William Roſs	Diſtilling privately	200	—	Aſſoilzed.				Accounted for as above, after deducting for Expences of Proſecution about One Twentieth Part.
William Brown	Dº	200	—	Convicted and fined in	2	2	—	
Alexander Donaldſon	Dº	200	—	Dº	1	1	—	
John Gerrard	Dº	200	—	Dº	—	5	—	
Elizabeth Baul	Dº	200	—	Dº	—	5	—	
Alexander Gibb	Dº	200	—	Dº	1	10	—	
Joan Rettei	Dº	200	—	Dº	1	1	—	
Janet Crombie	Dº	200	—	Dº	—	15	—	
John Henderſon	Dº	200	—	Dº	—	10	—	
William Chives	Dº & Malting privately	200 & 10s. per Buſhel.		Dº	1	1	—	
James Joſs	Dº	200	—	Dº	—	15	—	
Alexander Callum and Jean Raunie	Dº	200	—	Dº	1	10	—	
James Corbet	Dº	200	—	Dº	1	10	—	
Robert Ironſide	Dº	200	—	Dº	—	5	—	Accounted for as above, deducting about One Fifteenth Part for Expences of Proſecution.
James Callum	Dº	200	—	Dº	—	5	—	
Peter Webſter	Dº	200	—	Dº	—	5	—	
Peter Crauno	An illegal Still ſeized	200	—	Dº	—	5	—	
John Beans	Dº	200	—	Dº	—	5	—	
Alexander Napier	Dº	200	—	Dº	—	5	—	

Hu. Broughton, Accomptant.

AIR COLLECTION.

NAME OF THE CAUSE OR DEFENDANT.	OFFENCE.	Amount or Value ſued for.	Event of PROSECUTION.	SUM recovered or compounded for.	OBSERVATIONS.
		£. s.		£. s. d.	
James Lymington	Diſtilling privately	200 —	Convicted and fined in	5 — —	Accounted for in Moieties between the King and Informer, deducting for Expences Five Shillings.
William Lang	Dº	200 —	Dº - £. 5.		
Alexander Logan	Dº	200 —	Dº - £. 5.		
James Alexander	Dº	200 —	Dº -	20 — —	To be accounted for as above, deducting Expences of Proſecution.
John Wyllie	Dº	200 —	Dº - £. 20		

Hu. Broughton, Accomptant.

COLLECTIONS OF ARGYLL NORTH AND SOUTH.

Previous to the 28th of March 1799, the Date of the Order given for the making up of this Accompt, the Collectors of theſe Two Collections had made no Returns of Proſecutions for Penalties before the Juſtices of the Peace in the Year ended 5th July 1798, neither has any Account been rendered ſince that Time, by reaſon of the Remoteneſs of ſeveral Parts of theſe Collections.

Hu. Broughton, Accomptant.

CAITHNESS COLLECTION.

		£. s.		£. s. d.	
John Roſs	Aiding and aſſiſting in private diſtilling	30 —	Convicted and fined in	1 1 —	These Sums recovered have been accounted for in Moieties between the King and Informers, deducting for Expences of Proſecution, about One Fifth Part.
Alexander Grant	Diſtilling privately	500 —	Dº	1 — —	
Donald M‘Kay	Dº	500 —	Dº	3 3 —	
James Sutherland	Dº	500 —	Dº	1 1 —	
Alexander M‘Kay	Dº	500 —	Dº	1 1 —	
Chriſtopher M‘Kay	Dº	500 —	Dº	2 — —	
Wm and James M‘Kay	Dº	500 —	Dº	2 10 —	
John M‘Donald	Dº	500 —	Dº	2 15 —	
Peter M‘Kay	Dº	500 —	Dº	2 10 —	Accounted for as above, after deducting for Expences of Proſecution about One Fourth Part.
John Sutherland	Dº	500 —	Dº	2 10 —	
James Mackay	Dº	500 —	Dº	2 10 —	
Robert Roſs	Dº	500 —	Dº	2 10 —	
David Sutherland	Dº	500 —	Dº	2 10 —	
James M‘Kenzie	A Still ſeized in his Houſe	500 —	Dº	— 10 —	
James M‘Donald	Diſtilling privately	500 —	Dº	2 2 —	
George Gray	Dº	500 —	Dº	1 15 —	
Joſeph M‘Kay	Dº	500 —	Dº	1 15 —	
Alexander Polſon	Dº	500 —	Dº	1 15 —	
Alexander M‘Leod	Dº	500 —	Continued.		
John Gordon	Dº	500 —	Convicted and fined in	2 2 —	
Alexander M‘Kay	Dº	500 —	Dº	2 2 —	
Alexander Polſon	Dº	500 —	Dº	2 2 —	
Alexander Bonnerman	Dº	500 —	Dº	2 2 —	
Alexander Roſs	Dº	500 —	Dº	3 3 —	
Alexander M‘Leod	Dº	500 —	Dº	1 15 —	
Alexander Polſon	Dº	500 —	Dº	1 15 —	

Hu. Broughton, Accomptant.

DUMFRIES COLLECTION.

NAME OF THE CAUSE or DEFENDANT.	OFFENCE.	Amount or Value ſued for.	Event of PROSECUTION.	SUM recovered or compounded for.	OBSERVATIONS.
		£. s.		£. s. d.	
John Reddeik - -	Diſtilling privately - -	200 —	Convicted and fined in	5 — —	Not recovered.

Hu. Broughton, Accomptant.

NONE IN FIFE COLLECTION.

Hu. Broughton, Accomptant.

GLASGOW COLLECTION.

		£. s.		£. s. d.	
Peter McFarlane - -	Conveying Spirits from the North Side to the South Side of the Highland Line - - - -	50 —	Convicted and fined in	5 — —	Accounted for in Moieties between the King and Informer, after deducting for Expences of Proſecution, about Ten Shillings.

Hu. Broughton, Accomptant.

HADDINGTON COLLECTION.

		£. s.		£. s. d.	
Margaret Roy - -	Diſtilling privately - -	200 —	Convicted and fined in	— 10 —	Accounted for in Moieties between the King and Informers, after deducting about One Eighth Part for Expences of Proſecution.
Jas and Daniel Brown and Robert Brocket -	- Do - - - -	200 —	- Do -	50 — —	

Hu. Broughton, Accomptant.

INVERNESS COLLECTION.

NAME OF THE CAUSE, OR DEFENDANT.	OFFENCE.	Amount or Value ſued for.	Event of PROSECUTION.	SUM recovered or compounded for.	OBSERVATIONS.
		£. s.		£. s. d.	
Robert Steel - - -	Making and furniſhing Stills to private Diſtillers - -	— 10 per Gallon Content.	Convicted and fined in £.5 5 —		These Fines awarded by the Juſtices have not been accounted for by the Collectors.
William Vaſs - - -	- D° - - -	D°	- D° 5 5 —		
Donald Tolmie - -	Harbouring ſmuggled Aqua-vitæ, and retailing Spirits without Licence - -	TripleValue and £.50	- D° 2 2 —		
Lawrence M‘Donald -	Harbouring ſmuggled Aqua-vitæ - - - - - -	TripleValue	Aſſoilzed the Spirits ſeized.		
John Roſs - - - -	D° and retailing Spirits without Licence - -	D° and £.50.	Convicted and fined in £.2 2 —		
Rory Barron - - -	D° - D° - -	D°	- D° 2 2 —		
William Roſs - - -	D° - D° - -	D°	- D° 2 2 —		
Mrs. W. Roſs - - -	D° - D° - -	D°	- D° 2 2 —		
William Maſon - -	D° - D° - -	D°	- D° 2 2 —		
Alexander Noble - -	D° - D° - -	D°	- D° 2 2 —		
John M‘Donald - -	D° - D° - -	D°	- D° 2 2 —		
John M‘Donald - -	D° - D° - -	D°	- D° 2 2 —		
Alexander M‘Gillivray	Making and furniſhing Stills to private Diſtillers - -	— 10s. per Gallon Content.	- D° 5 5 —		
John Smith - - - -	Diſtilling and Malting privately - - - -	D° and £. 200.	- D° 1 8 —		
Alexander Fraſer - -	D° - D° and retailing Spirits without Licence -	250 —	- D° 2 13 6		
Wm Fraſer & Nathaniel M‘Intoſh - - -	D° - D° - -	250 —	- D° 1 16 —		
Duncan Forbes - -	D° - - - -	200 —	Continued.		
John Manleays - - -	D° - - - -	200 —	Convicted and fined in £. 1 10 —		
Donald M‘Taviſh - -	D° - - - -	200 —	Continued.		
Donald Clark - - -	D° - D° - -	250 —	Convicted and fined in £. 1 10 —		
William M‘Gillevray -	D° - - - -	200 —	- D° 2 2 —		
Robert Morriſon - -	D° and ſeized 20 Gallons Britiſh Spirits - - -	200 and TripleValue	Convicted and Spirits forfeited and fined in 5s.		
Donald, Thomas, and John Fraſer - - -	D° - - - -	200 —	Convicted and fined in £.2 2 —		
Alexander Fraſer - -	D° - - - -	200 —	- D° 3 3 —		
James Fraſer - - -	D° and retailing Britiſh Spirits without Licence -	250 —	- D° 2 2 —		
William Chiſholm - -	- D° - - -	200 —	- D° 1 1 —		
Donald Fraſer - - -	D° and Malting privately -	£. 200. and 10s. per Buſhel	- D° 1 17 —		
Donald Cameron - -	- D° - - -	200 —	- D° 1 1 —		
Alexander M‘Lean -	- D° - - -	200 —	- D° 1 1 —		
Alexander Fraſer - -	- D° - - -	200 —	- D° 1 1 —		
William M‘Pherſon -	- D° - -	200 —	- D° 1 1 —		
Hugh Fraſer - - -	D° and Still carried off -	200 —	- D° 1 1 —		
Donald M‘Kenzie - -	- D° - - -	200 —	- D° 1 1 —		
William Fraſer - -	D° Operations finiſhed and Coppers carried off -	200 —	- D° 1 11 6		
Andrew Fraſer - -	Diſtilling privately	200 —	- D° 1 1 —		
Kenk M‘Donald & Donald Fraſer - - -	D° Coppers carried off and Materials deſtroyed -	200 —	- D° 1 1 —		
Donald M‘Intoſh - -	D° - D° Operations being finiſhed - - -	200 —	- D° 1 11 6		
John Fraſer - - - -	- D° - - -	200 —	- D° 1 1 —		
Alexander Chiſholm -	- D° - - -	200 —	- D° 1 1 —		
John Stewart - - -	- D° - - -	200 —	- D° 1 1 —		
Alexander Jack - -	- D° - - -	200 —	- D° 1 1 —		
James Fraſer - - -	- D° - - -	200 —	- D° 1 1 —		

Inverneſs Collection.—The Account of Distillery Prosecutions, &c.—*continued.*

NAME OF THE CAUSE OR DEFENDANT.	OFFENCE.	Amount or Value ſued for.	Event of Prosecution.	Sum recovered or compounded for.	OBSERVATIONS.
		£. s.		£. s. d.	
John M‘Lean	Diſtilling privately, and Spirits ſeized	200 & Triple Value	Convicted and fined in £. 1 1 —		These Fines awarded by the Juſtices have not been accounted for by the Collector.
Alexander Fraſer	Dº	200 —	Dº 1 1 —		
Donald M‘Rae	Dº	200 —	Dº 1 1 —		
William M‘Neiſh	Dº	200 —	Dº 1 1 —		
Thomas Roſs	Dº Still run off with	200 —	Dº — 5 —		
Donald M‘Donald	Dº	200 —	Dº — 10 6		
Duncan Campbell	Dº	200 —	Dº 20 — —		
Hugh Falconer	Dº	200 —	Dº 20 — —		
Dº					
David Davidſon	Dº	200 — for each Offence.	Dº 20 — —		
Dº	Dº				
Dº	Dº ſeized the Still				
Dº	Dº carried off the Still				
Dº	Having Materials for Diſtillation				
James M‘Pherſon	Diſtilling privately and ſeized the Still	200 — for each Offence.	Dº 20 — —		
Dº	Dº Still carried off				
Dº	Dº and Still ſeized				
Dº	Dº Officer deforced and Still carried off				
John Smith	Dº Still ſeized and Materials deſtroyed	200 Dº	Dº 20 — —		
Dº	Dº Dº Dº				
Gilles M‘Bean	Dº Dº	200 Dº	Dº 20 — —		
Dº	Dº Dº				
Dº	Dº Dº				
Dº	Dº				
Duncan M‘Arthur	Dº Dº Dº	200 —	Dº 5 — —		
Alexander M‘Queen	Dº Dº	200 —	Dº 20 — —		
John Hay	Diſtilling privately	200 —	Dº	1 1 —	The Sums recovered have been accounted for in Moieties between the King and Seizure Makers, after deducting about One Fourth Part for Expences of Proſecution.
William Frazer	Dº	200 —	Dº 1 — —		
James M‘Gouan	Dº	200 —	Dº	5 — —	
John M‘Lean	Dº	200 —	Dº	5 — —	
John Grant	Dº	200 —	Dº	— 15 6	
James Reach	Dº	200 —	Dº	— 15 6	
Duncan Forbes	Dº	200 —	Dº	1 — —	
Wm & Alexr M‘Conachys	Dº	200 —	Dº	3 — —	
William Donaldſon	Dº	200 —	Dº	2 — —	
William Grant	Dº	200 —	Dº	5 — —	
William Duncan	Dº	200 —	Dº 10 — —		
George Innes	Dº	200 —	Dº	1 — —	
James Peterkin	Dº	200 —	Dº	1 — —	
John Reach	Dº	200 —	Dº	2 2 —	
James Brown	Dº	200 —	Dº	10 — —	
Peter & Margy Stewarts	Dº	200 —	Dº	1 — —	
James Cameron	Dº	200 —	Dº	2 — —	
William Thomſon	Dº	200 —	Dº	1 — —	
Patrick M‘Kerring	Dº	200 —	Dº	1 7 6	
Margaret Ruſſel	Dº	200 —	Dº	1 — —	
Thomas Rutherford	Dº	200 —	Dº	5 — —	
John Jamieſon	Dº	200 —	Dº	1 1 —	
Margaret Keir	Dº	200 —	Dº 1 1 —		
John Chalmers	Dº	200 —	Dº 1 1 —		
Alexander Roſs and Cecilia Boyne	Dº	200 —	Dº	3 3 —	
Alexander Falconer	Copper Still Head and Pipes ſeized	200 —	Dº	— 10 —	Accounted for as above, after deduct about One Third Part for the Expences of Proſecution.
George Hendry	Diſtilling privately	200 —	Dº	1 — —	
John Hendry	Dº	200 —	Dº	1 — —	
George Angus	Dº	200 —	Dº	— 2 —	
Alexander James	Dº	200 —	Dº	1 — —	
James Laing	Dº	200 —	Dº	— 5 —	
Thomas Clack	Dº	200 —	Dº	— 10 —	
James Roy	Dº	200 —	Dº	1 — —	
Helen Smith	Dº	200 —	Dº	— 10 —	
James Falconer	Dº	200 —	Dº	2 — —	
John Mair	Dº	200 —	Dº	— 10 —	

Inverneſs Collection.—The ACCOUNT of DISTILLERY PROSECUTIONS, &c.—*continued.*

NAME OF THE CAUSE OR DEFENDANT.	OFFENCE.	Amount or Value ſued for.		Event of PROSECUTION.	Sum recovered or compounded for.			OBSERVATIONS.
		£.	s.		£.	s.	d.	
Alexander Crocket	Diſtilling privately	200	—	Convicted and fined in	—	5	—	
John M‘Iver	Dº	200	—	Dº	1	—	—	The Sums recovered have been accounted for in Moieties between the King and Informers, after deducting about One Third Part for Expences of Proſecution.
William Shiach	Dº	200	—	Dº	5	—	—	
Peter Farquhar	Dº	200	—	Dº	—	5	—	
Mrs. Brander	Dº	200	—	Dº	1	—	—	
Murd. M‘Donald	Dº	200	—	Dº	—	10	—	
William Sutherland	Dº	200	—	Dº	1	—	—	
Alexander Innes	Dº	200	—	Dº	1	—	—	
William Gilbert	Dº	200	—	Dº	2	—	—	
Margaret Robb	Dº	200	—	Dº	—	10	—	
John Newlands	Dº	200	—	Dº	1	—	—	

Hu. Broughton, Accomptant.

LINLITHGOW COLLECTION.

NAME OF THE CAUSE OR DEFENDANT.	OFFENCE.	Amount or Value ſued for.		Event of PROSECUTION.	Sum recovered or compounded for.			OBSERVATIONS.
		£.	s.		£.	s.	d.	
John Ferguſon	Diſtilling privately	200	—	Convicted, and fined in	5	—	—	The Sums recovered have been accounted for in Moieties between the King and Informers, after deducting about One Eighth Part for the Expences of Proſecution.
James Mitchell	Dº	200	—	Dº £. 10.	1	1	—	
Robert Ferguſon	Dº	200	—	Dº £. 1. 1 s.				
Duncan Buchanan	Dº	200	—	Dº	10	—	—	
Duncan M‘Pherſon	Dº	200	—	Dº	5	—	—	
Donald M‘Laren	Dº	200	—	Dº	2	—	—	
Nicol M‘Laren	Dº	200	—	Dº	5	—	—	
William M‘Alpin	Dº	200	—	Dº	5	—	—	
Robert Stewart and M. M‘Laren	Dº	200	—	Dº	5	—	—	
Jo. M‘Gregor and Alexʳ M‘Intyre	Dº	200	—	Dº	5	—	—	
Malᵐ M‘Farlane	Dº	200	—	Dº	10	—	—	
Hugh M‘Grather	Dº	200	—	Dº	5	—	—	
George Miller	Dº	200	—	Dº £. 15.				
Jo. M‘Allan and Walˢ M‘Feat	Dº	200	—	Dº £. 6.	3	10	—	
Alexander M‘Farlane	Dº	200	—	Dº £. 2.				
William Strong	Buying Grain acroſs the Line being a Diſtiller	20 s. per Buſhel and Forfeiture of licenſed Still, &c.		Dº	1	—	—	
Malᵐ M‘Farlane	Dº			Dº	1	—	—	
Peter M‘Eurten	Dº			Dº	1	—	—	
Jon Wetherſpoon	Retailing Britiſh Spirits, being a licenſed Diſtiller	200	—	Dº	1	10	—	
James M‘Gregor and James Garmichael	Diſtilling privately	200	—	Dº	5	—	—	
James & Donᵈ Stewarts	Dº	200	—	Dº	1	—	—	
Donald M‘Ewen, and P. M‘Arthur	Dº	200	—	Dº	5	10	—	
John M‘Ewen	Dº	200	—	Dº	1	—	—	
Peter M‘Gregor	Dº	200	—	Dº	1	—	—	
James Donaldſon	Dº	200	—	Dº	5	—	—	
William Morriſon	Dº	200	—	Dº	2	—	—	
John M‘Gregor	Dº	200	—	Dº	1	5	—	
Donald Taylor	Dº	200	—	Dº	2	10	—	
James M‘Ree and John Taylor	Dº	200	—	Dº	5	5	—	
John M‘Innes	Retailing Britiſh Spirits without Licence, being a Diſtiller	200	—	Dº	1	—	—	
Alexander M‘Leiſh	Dº Dº	200	—	Dº	1	—	—	
Andrew Graham	Diſtilling privately	200	—	Dº £. 5.				
James Thomas	Dº	200	—	Dº £. 5.				
Dun. Errol	Dº	200	—	Dº	5	—	—	Dº Dº Expences One Sixth Part.
James Campbell	Diſtilling without Licence & not paying Duties regularly	200 and Stills.	—	Continued.				
David Alexander	Diſtilling privately	200	—	Aſſoilzed.				

Hu. Broughton, Accomptant.

PERTH COLLECTION.

NAME OF THE CAUSE OR DEFENDANT.	OFFENCE	Amount or Value ſued for.	Event of Proſecution.	Sum recovered or compounded for.	OBSERVATIONS.
		£. s.		£. s. d.	
William Crawford - -	Diſtilling privately - -	200 —	Aſſoilzed from Poverty.		Accounted for in Moieties between the King and Informer, after deducting about Two Pounds for Expences of Proſecution.
John Walker - - -	- Dº - -	200 —	Convicted and fined in	10 — —	

Hu. Broughton, Accomptant.

TEVIOTDALE COLLECTION.

NAME OF THE CAUSE OR DEFENDANT.	OFFENCE	Amount or Value ſued for.	Event of Proſecution.	Sum recovered or compounded for.	OBSERVATIONS.
		£.		£. s. d.	
Jaˢ Hall & Wᵐ Fallow	Diſtilling privately in a Wood	200 —	Aſſoilzed.		Accounted for in Moieties between the King and Informers, after deducting about One Fourth Part for Expences of Proſecution.
James Weight - - -	Having a private Still in his Poſſeſſion - -	200 —	Convicted and fined in	5 — —	
William Wood - - -	Concerned in private Diſtilling - - -	200 —	- Dº -	4 — —	

Hu. Broughton, Accomptant.

Exciſe Office, Edinburgh,
26th June 1799.

T. Wharton.
Jaˢ. Stodart.
Geo. Brown.
John Grieve.

Appendix (A. 4.)

EXCISE:—89th Year, 17 95/96.—ACCOUNT of DISTILLERY SEIZURES proſecuted before the Juſtices of the Peace in all the COLLECTIONS of *North Britain*, except Edinburgh, in the Year ended 5th July 1796.

ABERDEEN COLLECTION.

GOODS SEIZED.	From whom.	Amount or Value.		Event of PROSECUTION.	SUM recovered or compounded for.			OBSERVATIONS.
		£.	s.		£.	s.	d.	
3 Gallons Britiſh Spirits	Janet Cheſſer	—		Condemned and ſold for	1	—	—	—
1 Still	Alexander Roy	—		Dº - Dº	12	10	—	
1 Dº	Adam Hay							**GENERAL NOTE.** *The* Amount or Value *of the Seizures being the ſame as the Sums they ſold for, which are inſerted in the Column intituled* Sums recovered or compounded for, *the Column in this Account for Amount or Value is therefore not filled up.*
1 Dº	William Lawſon							
1 Dº	James Roſs							
1 Dº	Alexander Thomſon							
3 Gallons Britiſh Spirits	Robert Harper							
1 Still	John Mitchell							
1 Dº	Widow MʻHardy							
1 Dº	Dº							
1 Dº	Robert Imray							
1 Dº	Peter Stewart							
1 Dº	James Davidſon							
1 Dº	Alexander Thomſon							The Seizures of Stills in this Collection are numerous. Many of them were made of Tin, and of ſmall Value. After having been condemned and broken down, ſo as to be rendered totally unfit for Uſe, the Materials were ſold, and the Produce of them and of the Seizures of Spirits accounted for in Moieties between the King and Seizure Makers. Almoſt all thoſe Perſons from whom Stills were ſeized have been fined. A ſeparate Account of them is given in the Liſt of Proſecution for Penalties.
1 Dº	Widow Innes							
1 Dº	George Durward							
1 Dº & 3 Gall. Brit. Spirits	Robert Sime							
1 Still	Peter Gilleſpie							
1 Dº	James Keith							
1 Dº	James Low	—		Dº - Dº	—	9	4	
1 Dº	John Forbes	—		Dº - Dº	—	9	4	
1 Dº	James Grant	—		Dº - Dº	—	9	6	
1 Dº	Elizabeth White	—		Dº - Dº	—	4	—	
18 Gallons Britiſh Spirits	Alexander Cowie	—		Dº - Dº	5	—	—	
2 Stills	Iſabel Pine	—		Dº - Dº	1	13	—	
1 Dº	John Lyon							
1 Dº	John Beaton							
1 Dº	Andrew Walker							
1 Dº	James Hutcheon							
18 Gallons Britiſh Spirits	William Paterſon	—		Dº - Dº	5	—	—	
19 - - Dº	Alexander Reith	—		Dº - - Dº	8	—	—	This Seizure, including Nine Gallons of Foreign Brandy, ſold for £. 18. 5s. Value of Britiſh Spirits ſet down at £. 8.
9 - - Dº	Jer. Clerk							
27 - - Dº	Alexander Simpſon	—		Reſtored - - -				
9 - - Dº	Dº	—		Condemned and ſold for	6	1	—	
3 - - Dº	John Etterſtrank	—		Dº - Dº	—	15	—	
1 Still	Robert Wattie	—		Dº - - Dº	19	6	—	
5 Gallons Britiſh Spirits	Alexander Cattanach							
6 - - Dº and 1 Still	James Porter							
1 Still	James MʻKay							
1 Dº	Alexander Roſs							
14 Gallons Britiſh Spirits	James Gorden							
1 Still	Peter Mitchell							
1 Dº	Shaw Cattanach							
1 Dº	May Thorn							
1 Dº	Alexander Ritchie							
1 Dº	James Robertſon							
1 Dº	William Edward							
2 Dº	James Lawſon							
1 Dº	Duncan Alanach							
1 Dº	Francis Downie							
1 Dº	William Beattie							
1 Dº	Robert Harper							
1 Dº	George Cattanach	—		Dº - Dº	4	4	—	
1 Dº	Peter Reid							
1 Dº and 1 Copper	Andrew Henderſon							
1 Dº	James Burnet							
1 Dº	David Burnet							
1 Dº	John Forbes							
1 Dº	Kenʰ MʻKenzie							
1 Dº	James Grant	—		Dº - Dº	1	12	—	
1 Dº	William Horn							
1 Dº	John Kelles							

Aberdeen Collection.—The ACCOUNT of DISTILLERY SEIZURES, &c.—*continued.*

GOODS SEIZED.	From whom.	Amount or Value.	Event of PROSECUTION.	Sum recovered or compounded for.			OBSERVATIONS.
		£. s.		£.	s.	d.	
1 Still	John Cattanach	—	Condemned and sold for	2	18	—	
1 D°	Donald M'Donald						
3 Gallons Britiſh Spirits	John Terres						
1 Still	Alaſter Gray						
3 Gallons Britiſh Spirits	William Gaul	—	D° - D°	2	15	—	
1 Still	Alexander Turner						
1 Copper	Francis Birſe						
1 Still	Charles Glaſs						
1 D°	Robert Walter						
1 D°	Alexander Coutts	—	D° - D°	1	12	—	
1 D°	James Alves						
1 D°	George Milne						
1 D°	George Sime	—	D° - D°	1	6	—	
1 D°	Robert M'Donald						
1 D°	David Davidſon	—	D° - D°	—	10	8	
1 D°	James Glenny						
1 D°	John Matthew	—	D° - D°	—	10	—	
1 D° and 1 Copper	Elizabeth Low	—	D° - D°	—	13	—	
1 D°	William Davie						
5 Gallons Britiſh Spirits	William Walker	—	D° - D°	1	6	—	
3 D°	Alexander Waſlen	—	D° - D°	1	2	—	
1 Still	Alexander Symon	—	D° - D°	15	13	4	
1 D°	William Elmſlie						
1 D°	Ferrer and Davidſon						
1 D°	Arch^d Farquharſon						
1 D°	John Ley						
1 D°	Jo. Brebner						
1 Copper	James Middleton						
1 Still	William Duncan						
1 D°	James M'Kie						
1 D°	Andrew Brown						
1 D° and 1 Copper	Archibald Skirras						
1 Still	George Mitchell						
1 D°	James Finlay						
1 D°	Wm. Farquharſon						
1 D°	James Middleton						
1 D°	William Dickie						
1 D°	James Roſs						
1 D°	Shaw Cattanach						
1 Copper	John Gorden						
1 Still	Robert Dunn						
1 D°	Alexander Robie						
1 D°	William Roſs						
1 D°	John Roſs						
1 D°	William Menzie						
1 D°	Wm. & And. Lawſons						
1 D°	John Grant						
1 D°	Francis Low						
1 D°	James Durwood						
1 D°	George M'Hardy						
1 D°	Alexander Cocker						
1 D°	Harry Forbes						
1 D°	William Angus						
1 D°	George Taylor						
1 D°	Charles M'Hardy						
2 Gallons Britiſh Spirits	James Middleton	—	D° - D°	2	—	—	
3 D°	Alexander Shircas						
4 D°	John Gordon						
1 Still	Robert Durwood	—	D° - D°		—		Of no Value.
1 D°	James Clerk	—	D° - D°	—	18	—	
1 D°	John Wilſon						
1 D°	John Morrice	—	D° - D°	—	16	6	
1 D°	William Turner						
1 D°	John Bothell	—	D° - D°	—	16	—	
1 D°	Alexander Leſlie						
1 D°	George Donald						
1 D°	James Spencer	—	D° - D°	1	15	—	
1 D°	Janet Barnet						
1 D°	William Panton						
1 D°	Iſabel Legg						

Aberdeen Collection.—The Account of Distillery Seizures, &c.—*continued.*

GOODS SEIZED.	From whom.	Amount or Value	Event of Prosecution.	Sum recovered or compounded for.			OBSERVATIONS.
		£. s.		£.	s.	d.	
1 Still	George Hepburn	—	Condemned and ſold for	—	7	—	
1 Dº	—— Farquharſon	—	Dº - Dº	1	11	—	
1 Dº	John Couper						
1 Dº	William Brown						
1 Dº	Jean Reatie						
1 Dº	Robert Meaſon	—	Dº - Dº	4	18	—	
1 Dº	James Brodie						
1 Dº	John Pinie						
1 Dº	William Gerrand						
1 Dº	George Wilſon						
1 Dº	Jean Ray						
1 Dº	William Thomſon	—	Dº - Dº	—	9	—	
1 Dº	William Gerrand						
1 Dº	Alexander Watſon	—	Dº - Dº	—	8	—	
1 Dº	Alexander Ewen	—	Dº - Dº	2	9	—	
1 Dº	James Thomſon						
1 Dº	Nelly Cowie						
1 Dº	Peter Still						
1 Dº	William Chriſtie						
1 Dº	Alexander Watſon	—	Dº - Dº	1	1	—	
1 Dº	John Gilles						
1 Dº	James Webſter						
1 Dº	Alexander Reaburn	—	Dº - Dº	1	4	—	
1 Dº	Walter Smith						
1 Dº	George Jamieſon						
1 Dº	Widow Robſon	—	Dº - Dº	5	3	—	
1 Dº	Elizabeth Cobbam						
1 Dº	John Them						
1 Dº	John Middleton						
1 Dº	Elſpie Gerrand						
9 Gallons Britiſh Spirits	James Bruce	—	Dº - Dº	4	1	—	
10 - - Dº	Alexander Cobbam	—	Dº - Dº	5	—	—	
6 - - Dº	Nelly Cowie	—	Dº - Dº	2	2	—	
3 - - Dº	Alexander Mʻ Dougall	—	Dº - Dº	1	13	—	
2 - - Dº	Elizabeth Mowatt	—	Dº - Dº	—	10	—	
10 Dº	James Mʻ William	—	Dº - Dº	5	—	—	
1 Still	William Black	—	Dº - Dº	1	8	—	
1 Dº	Widow Robertſon						
1 Dº	James Tayler						
1 Dº	William Simpſon	—	Dº - Dº	2	5	—	
1 Dº	Alexander Greig						
1 Dº	William Mʻ Beath						
1 Dº	William Turner						
1 Dº	William Gavin						
1 Dº	Chriſtopher Eſsles	—	Dº - Dº	—	15	—	
1 Dº	Alexander Brown	—	Dº - Dº	—	15	3	
1 Dº	Peter Sinclair	—	Dº - Dº	1	—	—	*Hu. Broughton,* Accomptant.
1 Dº	Dº						
1 Dº	James Hutcheon						

AIR COLLECTION.

GOODS SEIZED.	From whom.	Amount or Value	Event of Prosecution.	Sum recovered or compounded for.			OBSERVATIONS.
		£. s.		£.	s.	d.	
14 Gallons Britiſh Spirits	William Scott	—	Condemned and ſold for	4	8	8	
12 Dº	Jams Robertſon	—	Dº - Dº	6	3	—	
1 Still	Jean Lyle	—	Dº - Dº	1	13	10	All the Stills ſeized in this Collection were, after Condemnation, broken down ſo as to be rendered totally unfit for Uſe, the Materials ſold, and the Produce of them and the Seizures of Spirits accounted for in Moieties between the King and Seizure Makers. The Names of the Delinquents in this Liſt who were fined, are inſerted in the Account of the Proſecutions for Penalties.
3 Dº	William Lang	—	Dº - Dº	—	3	—	
1 Dº	James Steuart	—	Dº - Dº	4	14	8	
1 Dº	Matthew Fleming						
1 Dº	George Whitlaw						
1 Dº	Alexander Pettigrew						
1 Dº	Mary Pringle	—	Dº - Dº	1	2	3	
1 Dº	Duncan Kerr						
1 Dº	Mary Pringle	—	Dº - Dº	4	18	2	
1 Dº	Dº						
1 Dº	Duncan Kerr						
1 Dº	Mary Pringle						
1 Dº	Duncan Kerr						
1 Dº	John Bog						

Air Collection.—The ACCOUNT of DISTILLERY SEIZURES, &c.—*continued.*

GOODS SEIZED.	From whom.	Amount or Value.	Event of PROSECUTION.	SUM recovered or compounded for.			OBSERVATIONS.
		£. s.		£.	s.	d.	
1 Still	Thomas Orr	—	Condemned and sold for	6	19	11	
1 D°	Thomas Gowan						
1 D°	James Lindsay						
1 D°	Unknown						
1 D°	Thomas Orr						
1 D°	Mary Pringle	—	D° - D°	4	12	—	
1 D°	Duncan Kerr						
1 D°	D°						
1 D°	Mary Pringle						
1 D°	George Whitlaw						
1 D°	Robert Kerr						
8 Gallons British Spirits	James Bullock	—	D° - D°	3	11	—	
10 D°	Robert Scott	—	D° - D°	3	—	—	
14 D°	William Caldwall	—	D° - D°	8	15	6	
9 D°	Alexander Pettigrew	—	D° - D°	3	5	—	
7 D°	Andrew Liddell	—	D° - D°	2	9	11	
28 D°	Peter Bogg	—	D° - D°	14	17	—	
1 Still	D°	—	D° - D°	2	1	10	
1 D°	Duncan Kerr						
1 D°	Thomas M'Comb	—	D° - D°	—	11	8	
1 D°	D°	—	D° - D°	6	16	9	
1 D°	William M'Leod						
1 D°	William Kenaway						
1 D°	James Knox						
1 D°	David Colquhoun						
1 D°	George Whitelaw	—	D° - D°	7	—	4	
1 D°	Robert Campbell						
1 D°	Robert Hodgart						
1 D°	Hellen M'Kay						
1 D°	Robert Kerr	—	D° - D°	4	16	—	
2 D°	Allan Brown						
1 D°	Peter Bogg						
1 D°	Thomas Wilson						
1 D°	James Knox						
1 D°	Robert Wright						
1 D°	John Fairlie	—	D° - D°	—	13	4	
1 D°	William Caldwall						
1 D°	John Fairlie	—	D° - D°	—	6	8	
1 D°	D°.	—	D° - D°	—	6	8	
1 D°	Jo. Caldwall	—	D° - D°	1	6	8	
1 D°	Robert Robertson						
1 D°	John Fairlie						
1 D°	Robert Robertson						
1 D°	David Henderson	—	D° - D°	—	6	8	
1 D°	John Richmond	—	D° - D°	—	6	8	
1 D°	Hugh Torrance	—	D° - D°	—	6	8	
1 D°	John Muir	—	D° - D°	—	13	4	
1 D°	Robert Nelson						
1 D°	William Stewart	—	D° - D°	—	6	8	
2 D°	D°	—	D° - D°	1	13	4	
1 D°	Gavin Gibson						
1 D°	Hugh Gibson						
1 D°	James Diet						
1 D°	John Pouvie	—	D° - D°	—	6	8	
1 D°	David Gardner	—	D° - D°	1	6	8	
1 D°	Fleming & Gibson						
1 D°	William Stewart						
1 D°	Gavin Gibson						
1 D°	John Sheddan	—	D° - D°	—	13	4	
1 D°	William Caldwall						
1 D°	David Gardner	—	D° - D°	1	6	8	
1 D°	William Kennedy						
1 D°	John Sheddan						
1 D°	Gavin Gibson						
1 D°	Robert Neilson	—	D° - D°	2	—	—	
1 D°	Matthew Fleming						
1 D°	Robert Diet						
1 D°	Alexander Gibson						
1 D°	John Caldwall						
1 D°	David Gardner						

Air Collection.—The ACCOUNT of DISTILLERY SEIZURES, &c.—*continued.*

GOODS SEIZED.	From whom.	Amount or Value. £ s.	Event of PROSECUTION.	SUM recovered or compounded for. £	s.	d.	OBSERVATIONS.
1 Still - - - -	William Stewart -	—	Condemned and sold for	1	13	4	
1 D° - - - -	Andrew Love - -						
1 D° - - - -	John Farlie - -						
1 D° - - - -	Gavin Gibson - -						
1 D° - - - -	John Sheddan - -						
1 D° - - - -	William Love - -	—	D° - D° -	6	6	8	
1 D° - - - -	William Stewart -						
1 D° - - - -	Andrew Love - -						
1 D° - - - -	David Gardner -						
1 D° - - - -	Gavin Gibson - -						
1 D° - - - -	James Carswell -						
1 D° - - - -	Matthew Fleming -						
1 D° - - - -	John Caldwall - -						
1 D° - - - -	Francis Barclay -						
1 D° - - - -	Peter Fleming - -						
1 D° - - - -	Thomas Clark - -						
1 D° - - - -	Alexander Gibson -						
1 D° - - - -	William Love - -						
1 D° - - - -	David Gardner - -						
1 D° - - - -	Andrew Love - -						
1 D° - - - -	Gavin Gibson - -						
1 D° - - - -	John Stevenson -						
1 D° - - - -	John Caldwall - -						
1 D° - - - -	Hugh Gibson. - -						
1 D° - - - -	Robert Neilson - -	—	D° - D° -	—	6	8	
1 D° - - - -	Andrew Roxburgh -	—	D° - D° -	2	—	—	
1 D° - - - -	Mary Barr - -						
1 D° - - - -	James Gardner - -						
1 D° - - - -	John Patterson - -						
1 D° - - - -	Andrew Roxburgh -						
1 D° - - - -	Christopher Hamilton						
1 D° - - - -	Robert Inglis - -	—	D° - D° -	1	6	8	
1 D° - - - -	William Osborne -						
1 D° - - - -	James Campbell -						
1 D° - - - -	Matthew Legate -						
1 D° - - - -	John Sheddan - -	—	D° - D° -	1	—	—	
1 D° - - - -	David Gemmell -						
1 D° - - - -	John Barclay - -						
1 D° - - - -	Mrs. Graham - -	—	D° - D° -	—	6	8	
1 D° - - - -	David Gemmell -	—	D° - D° -	—	6	8	
1 D° - - - -	Christopher Hamilton	—	D° - D° -	—	6	8	
1 D° - - - -	Robert Neilson -	—	D° - D° -	—	6	8	
1 D° - - - -	Robert Osborne -	—	D° - D° -	—	6	8	
1 D° - - - -	John Bruce - -	—	D° - D° -	—	13	4	
1 D° - - - -	Thomas Stevenson						
1 D° - - - -	Thomas Lacey -	—	D° - D° -	—	6	8	
1 D° - - - -	John Gibson - -	—	D° - D° -	1	—	—	
1 D° - - - -	John Fleek - -						
1 D° - - - -	James Fullarton -						
1 D° - - - -	David Gardner -	—	D° - D° -	6	—	—	
1 D° - - - -	John Fairlie - -						
1 D° - - - -	William Young & C°						
1 D° - - - -	William Clark & C°						
1 D° - - - -	Hugh Gibson & C°						
1 D° - - - -	James Carswell & C°						
1 D° - - - -	William Fullarton						
1 D° - - - -	Andrew Love - -						
1 D° - - - -	John Barclay - -						
1 D° - - - -	John Caldwall & C°						
1 D° - - - -	Alexander Pettigrew						
1 D° - - - -	Gavin Gibson -						
1 D° - - - -	William Stewart & C°						
1 D° - - - -	William Love - -						
1 D° - - - -	Gavin Gibson - -						
1 D° - - - -	John Caldwall & C°						
1 D° - - - -	Alexander Gibson & C°						
1 D° - - - -	David Gardner & C°						
1 D° - - - -	Hugh Stevenson -	—	D° - D° -	1	13	4	
2 D° - - - -	William Kennedy						
1 D° - - - -	John Barclay & C° -						
1 D° - - - -	George Crawford & C°						

Air Collection.—The ACCOUNT of DISTILLERY SEIZURES, &c.—*continued.*

GOODS SEIZED.	From whom.	Amount or Value.	Event of PROSECUTION.	SUM recovered or compounded for.			OBSERVATIONS.
		£. s.		£.	s.	d.	
1 Still - - - -	Francis Barclay - Robert Diet - -	—	Condemned and ſold for	—	13	4	
1 Dº - - - -							
32 Gallons British Spirits -	James Templeton -	—	Reſtored.				
9 - - Dº - -	David Hunter - -	—	Condemned and ſold for	2	9	6	
22 - - Dº - -	Thomas Wood - -	—	Reſtored.				
20 - - Dº - -	James Lorimer - -	—	Condemned and ſold for	8	3	4	
1 Still - - - -	James Stewart - -	—	Dº - Dº -	—	18	—	
1 Dº - - - -	Hugh Cameron - -	—	Dº - Dº -	—	12	4	
91 Gallons British Spirits -	William Moody - -	—	Dº - Dº -	11	7	6	
9 - - Dº - -	Norman M'Leod -	—	Reſtored.				
8 - - Dº - -	James Ruſſell - -	—	Condemned and ſold for	3	4	—	
10 - - Dº - -	Colin Turner - -	—	Dº - Dº -	5	—	—	
1 Still - - - -	Alexander Laggan & D. M'Farlane - -	—	Dº - Dº -	—	5	6	
1 Dº - - - -	William Lang - -	—	Dº - Dº -	—	3	6	
1 Dº - - - -	Alexander Laggan & D. M'Farlane - -	—	Dº - Dº -	—	5	0	
1 Dº - - - -	Dº Dº -	—	Dº - Dº -	—	6	6	
1 Dº - - - -	William Lang - -	—	Dº - Dº -	—	4	6	
1 Dº - - - -	Charles Hardie - -	—	Dº - Dº -	—	6	6	
1 Dº - - - -	Alexander Laggan & D. M'Farlane - -	—	Dº - Dº -	—	5	6	
1 Dº and 1 Boiler, and 2 Gallons Low Wines -	John and Charles Hardie	—	Dº - Dº -	1	6	5	
1 Still - - - -	David M'Farlan - -	—	Dº - Dº -	—	4	6	
1 Dº - - - -	William Lang - -	—	Dº - Dº -	—	3	6	
1 Dº - - - -	John Laurie - -	—	Dº - Dº -	1	7	2	
1 Dº - - - -	Francis M'Kenzie -	—	Dº - Dº -	1	6	6	
1 Dº - - - -	Alexander Laurent -	—	Dº - Dº -	—	4	6	
1 Dº - - - -	Dº - -	—	Dº - Dº -	—	4	6	
1 Dº - - - -	Dº - -	—	Dº - Dº -	—	7	6	
1 Dº - - - -	Dº - -	—	Dº - Dº -	—	5	11	
1 Dº - - - -	Robert Thomſon -	—	Dº - Dº -	—	7	6	
1 Dº - - - -	John Laurie - -	—	Dº - Dº -	—	4	6	
1 Dº - - - -	Francis M'Kenzie -	—	Dº - Dº -	—	4	6	
1 Dº - - - -	Hugh Black - -	—	Dº - Dº -	—	4	6	
1 Dº - - - -	John Wylie - -	—	Dº - Dº -	—	4	6	
1 Dº - - - -	John Laurie - -	—	Dº - Dº -	—	4	6	
1 Dº - - - -	John Jamieſon - -	—	Dº - Dº -	—	4	6	
1 Dº - - - -	John M'Dougal -	—	Dº - Dº -	—	5	6	
1 Dº - - - -	Hugh Black - -	—	Dº - Dº -	—	7	6	
1 Dº - - - -	John M'Dougal -	—	Dº - Dº -	—	5	0	
1 Dº - - - -	Adam Hoburn - -	—	Dº - Dº -	—	4	6	
1 Dº - - - -	John Jamieſon -	—	Dº - Dº -	—	4	6	
1 Dº - - - -	John Laurie & H. Stewart	—	Dº - Dº -	—	7	0	
1 Dº - - - -	Adam Hoburn -	—	Dº - Dº -	—	4	6	
1 Dº - - - -	John Jamieſon & Mrs. Clark - - -	—	Dº - Dº -	—	4	6	
1 Dº - - - -	Alexander Laurent & J. Lindſay - -	—	Dº - Dº -	—	5	6	
1 Dº - - - -	Wᵐ Arthur & Jo. Bogg	—	Dº - Dº -	—	5	6	
1 Dº - - - -	J. Jamieſon & Mrs. Clark	—	Dº - Dº -	—	4	6	
1 Dº - - - -	Archibald Clark -	—	Dº - Dº -	—	4	—	
1 Dº, 1 Boiler & 3 Tubs -	John Lyle & William Snodgraſs - -	—	Dº - Dº -	—	7	6	
1 Dº - - - -	Hugh Black - -	—	Dº - Dº -	2	1	—	
22 Gallons British Spirits -	George M'Callum -	—	Dº - Dº -	10	9	—	
18 - - Dº - -	Donald M'Coy - -	—	Dº - Dº -	7	14	6	
8 - - Dº & 1 Still. and 11 Buſhels Malt -	James Allan & Cº -	—	Dº - Dº -	7	7	—	
1 Still - - - -	Logan Lang - -	—	Dº - Dº -	—	6	—	
13 Gallons British Spirits -	John Caldwall - -	—	Dº - Dº -	3	18	—	
1 Still - - - -	Samuel Clark - - John Love - - Dº - - Neel Hamilton -	—	Dº - Dº -	2	11	8	
1 Dº - - - -							
1 Dº - - - -							
1 Dº - - - -							
1 Dº - - - -	James M'Kay - -	—	Dº - Dº -	—	3	6	
1 Dº - - - -	Dº - -	—	Dº - Dº -	—	—	6	
1 Dº - - - -	Mary Hood - -	—	Dº - Dº -	—	6	2	
1 Dº - - - -	Samuel Bell - -	—	Dº - Dº -	2	—	3	

Air Collection.—The ACCOUNT of DISTILLERY SEIZURES, &c.—*continued.*

GOODS SEIZED.	From whom.	Amount or Value.	Event of PROSECUTION.	SUM recovered or compounded for.			OBSERVATIONS.
		£. s.		£.	s.	d.	
1 Still	James Smith	—	Condemned and ſold for	—	14	3	
1 D°	D°	—	D° - D°	—	11	5½	
1 D°	Robert Dunſmere	—	D° - D°	1	2	—	
1 D°	Thomas Logan	—	D° - D°	1	13	6½	
1 D°	Archibald M‘Nair	—	D° - D°	—	8	—	
1 D°	Samuel Bell	—	D° - D°	—	8	—	
1 D°	William Miller	—	D° - D°	2	5	—	
1 D°	Archibald M‘Nair	—	D° - D°	—	16	5	
1 D°	Sarah Kerr	—	D° - D°	—	10	1½	
1 D°	William Brewer	—	D° - D°	—	9	3	
1 D°	William Gemmell	—	D° - D°	—	5	—	
1 D°	Thomas Logan	—	Of no Value.				
1 D° & 6 Gall. Brit. Spirits	John M‘Latchie	—	Condemned and ſold for	3	2	10½	
1 D°	John Caldwall	—	D° - D°	—	—	6	
1 D°	James Davidſon	—	D° - D°	—	1	8½	
1 D°	Robert Craig	—	D° - D°	—	9	7½	
1 D°	Daniel Wilſon	—	D° - D°	—	2	—	
1 D°	James Symington	—	D° - D°	—	15	—	
1 D°	Mary Black	—	D° - D°	1	2	6	
1 D°	— —	—	D° - D°	1	1	—	

Hu. Broughton, Accomptant.

ARGYLL NORTH COLLECTION.

GOODS SEIZED.	From whom.	Amount or Value.	Event of PROSECUTION.	SUM recovered or compounded for.			OBSERVATIONS.
		£. s.		£.	s.	d.	
39 Gallons Britiſh Spirits	Donald Campbell	—	Condemned and ſold for	44	4	—	
16 - - D°	Alexander Marquis						
56 - - D°	Thomas Stewart						
64 - - D°	Duncan M‘Laren						
6 - - D° & 1 Still	Malcolm Blue	—	D° - D°	4	14	11	
55 - - D°	Archibald Downie	—	D° - D°	11	—	—	
1 Still	Widow M‘Niven	—	D° - D°	5	—	4	
1 D°	John Cameron						
1 D°	Malcolm M‘Alpin	—	D° - D°	2	2	6	
1 D°	Charles M‘Arthur						
1 D°	John M‘Aull	—	D° - D°	1	1	10½	
1 D°	Alexander Campbell	—	D° - D°	14	2	4½	All the Stills ſeized in this Collection were, after Condemnation, broken down, and the Materials, when of any Value, ſold. The Produce of them, as well as of the Seizures of Spirits, have been accounted for in Moieties between the King and Seizure Makers. The Names of the Perſons in this Collection, who were fined, are inſerted in a ſeparate Account of Proſecutions for Penalties.
1 D°	John Smith						
2 D°	Daniel M‘Taviſh						
1 D°	Malcolm M‘Martin						
1 D°	Peter M‘Farlan						
1 D°	Donald White						
1 D°	Malcolm M‘Intyre	—	D° - D°	2	10	5½	
1 D°	David M‘Leod	—	D° - D°	1	10	9	
1 D°	John Leitch	—	D° - D°	4	2	—	
1 D°	Donald M‘Taviſh						
1 D°	John M‘Callum						
1 D°	Peter M‘Intyre						
1 D°	Angus Leitch						
1 D°	Neil Gillies	—	D° - D°	—	18	5	
1 D°	David M‘Glaſhen	—	D° - D°	—	18	5	
1 D°	John Gillies	—	D° - D°	1	—	—	
1 D°	Donald Gurrie	—	D° - D°	3	10	3	
1 D°	Peter Campbell						
1 D°	Dugd Morriſon						
62 Gallons Britiſh Spirits	Thomas Campbell	—	D° - D°	37	7	8	
40 - - D°	Archibald Campbell	—	D° - D°	41	—	3	
1 Still	Thomas M‘Illevan	—	D° - D°	1	18	6	
1 D°	William Smith						
11 Gallons Britiſh Spirits	John M‘Taggart	—	D° - D°	4	—	—	
39 - - D°	John M‘Maſter	—	D° - D°	107	15	—	
42 - - D°	John M‘Kenzie						
160 - - D°	John M‘Kinnon						
10 - - D°	Dugd M‘Gregor	—	D° - D°	6	15	—	
1 Still	Angus M‘Dougal						

Argyll North Collection.—The Account of Distillery Seizures, &c.—*continued.*

GOODS SEIZED.	From whom.	Amount or Value.	Event of Prosecution.	Sum recovered or compounded for.			OBSERVATIONS.
		£. s.		£.	s.	d.	
1 Still - - - -	Angus M‘Dougal -	—	Condemned and sold for	1	12	4	
1 Dº - - - -	James Campbell -						
1 Dº - - - -	Duncan M‘Kellan						
1 Dº - - - -	Janet Mitchell -						
2 Dº - - - -	Dº - -						
1 Dº - - - -	Duncan Cameron						
1 Head & Worm of a Still -	Duncan Weir -						
1 Still - - - -	Mary Moodie -						
1 Dº - - - -	John Melvill -						
1 Dº - - - -	Peter Campbell -	—	Dº - Dº -	—	18	8	
1 Dº - - - -	Mary M‘Gregor -						
1 Dº - - - -	Donald Johnston -	—	Dº - Dº -	11	2	8	
1 Dº - - - -	Niel Dewar - -						
1 Dº - - - -	Donald M‘Vicar -						
1 Dº - - - -	Niel Graham -						
7 Gallons British Spirits -	Dugl M‘Glashen -						
1 Still - - - -	Donald Gillies -						
1 Dº - - - -	Angus Leitch - -						
1 Dº - - - -	Donald Henderson						
1 Dº & 7 Gall. Brit. Spirits	Archibald M‘Cormick						
1 Still - - - -	Widow M‘Alpin -	—	Dº - Dº -	5	7	4	
1 Dº - - - -	John M‘Kellar -						
1 Dº - - - -	Donald M‘Tavish -						
10 Gallons British Spirits -	Alexander Campbell						
1 Still - - - -	Peter M‘Intyre -	—	Dº - Dº -	—	16	—	
1 Dº - - - -	Nicol M‘Kenzie -	—	Restored.				
1 Dº - - - -	Donald Campbell -	—	Condemned and sold for	5	10	9	
10 Gallons British Spirits -	Thomas Allan -						
1 Still - - - -	Archibald M‘Call -						
1 Dº - - - -	James Stewart -						
1 Head & Worm of a Still -	Malcolm M‘Intyre -	—	Restored.				
1 Still - - - -	Hugh M‘Call	—	Condemned and sold for	22	10	10½	
26 Gallons British Spirits -	John M‘Intyre -						
8 - - Dº - -	John M‘Call - -						
9 - - Dº - -	John Black - -						
8 - - Dº & 1 Still -	Hugh M‘Lachlan -						
1 Still - - - -	John M‘Farlane -	—	Dº - Dº -	1	7	3	

Hu. Broughton, Accomptant.

ARGYLL SOUTH COLLECTION.

		£. s.		£.	s.	d.	
1 Still - - - -	Edward Ferguson -	—	Condemned and sold for	—	18	6	
1 Dº - - - -	Mary M‘Coag - -	—	Dº - Dº -	—	12	6	
1 Dº - - - -	William Dawson - -	—	Dº - Dº -	—	18	—	
1 Dº - - - -	Archibald M‘Keichan -	—	Dº - Dº -	1	4	—	
1 Dº - - - -	James Andrew - -	—	Dº - Dº -	—	14	—	
1 Dº - - - -	Archibald M‘Geachy -	—	Dº - Dº -	—	17	6	All the Stills seized in this Collection were, after Condemnation, broken down and rendered unfit for Use, and the Materials, when of any Value, sold. The Produce of them, as well as of the Seizures of Spirits, have been accounted for in Moieties between the King and Seizure Makers. The Names of the Persons who were prosecuted for Penalties are inserted in a separate Account.
1 Dº - - - -	Archibald M‘Keichan -	—	Dº - Dº -	—	14	6	
1 Dº - - - -	Dº - -	—	Dº - Dº -	—	12	—	
1 Dº - - - -	Alexander Laurent -	—	Dº - Dº -	—	9	6	
1 Dº - - - -	Mary M‘Tavish - -	—	Dº - Dº -	—	17	6	
1 Dº - - - -	William Dawson - -	—	Dº - Dº -	1	1	—	
1 Dº - - - -	Dugl Sinclair - -	—	Dº - Dº -	—	18	6	
1 Dº - - - -	John M‘Phail - -	—	Dº - Dº -	—	11	6	
1 Dº - - - -	Sarah M‘Fadzen - -	—	Dº - Dº -	1	3	6	
3 Gallons British Spirits -	Duncan Leitch - -	—	Dº - Dº -	—	5	—	
2 Stills - - - -	Dº - -	—	Dº - Dº -	1	17	6	
10 Gallons British Spirits -	Robert Andrew - -	—	Dº - Dº -	2	—	—	
1 Still - - - -	Hugh Johnston - -	—	Dº - Dº -	—	18	—	
1 Dº, 1 Copper & Worm -	Peter Crawford -	—	Dº - Dº -	29	15	—	
1 Dº and Worm - -	Peter M‘Bride -						
1 Dº, 1 Copper & Worm, & 36 Gall. British Spirits -	Alexander M‘Kinnon						
5 Gallons British Spirits -	Peter M‘Bride -						
17 - - Dº - -	Alexander M‘Kinnon						
1 Still, Copper & Worm -	Robert M‘Kay -						

Argyll South Collection.—The ACCOUNT of DISTILLERY SEIZURES, &c.—*continued.*

GOODS SEIZED.	From whom.	Amount or Value.	Event of PROSECUTION.	SUM recovered or compounded for.	OBSERVATIONS.
		£. s.		£. s. d.	
10 Gallons British Spirits	Alexander M'Kniven	—	Reſtored.		
1 Still and Worm	William M'Murchy	—	Condemned and ſold for	1 5 —	
1 D° - D°	David Ryburn	—	D° - D°	1 10 —	
1 D° - D°	Archibald Mitchell	—	D° - D°	1 7 —	
1 D° - D°	Catherine Maclin	—	Of no Value.		
9 Gallons British Spirits	John Muir	—	Condemned and ſold for	2 14 —	
1 Still and Worm	Ann Gibb	—	Of no Value.		
1 D° - D°	Thomas Greenlees	—	Condemned and ſold for	1 3 —	
1 D° - D°	Peter M'Millan	—	D° - D°	— 19 —	
1 D°	Lachlan M'Eachan	—	D° - D°	— 17 6	
2 D° - of Tin	Alexander M'Donald & J° M'Lulian	—	Of no Value.		
9 Gallons British Spirits	Alexander Brown	—	Condemned and ſold for	3 12 —	
9 - - D°	Iſabel M'Pherſon	—	D° - D°	3 3 —	
1 Still	Alexander Roſs	—	D° - D°	— 7 6	
1 D°	Archibald M'Eachan	—	Condemned and broken down, but of no Value.		
1 D°	Duncan M'Keecly				
1 D°	Matthew M'Fie				
1 D°	Andrew Crawford				
1 D°	Martin M'Gilvray				
1 D°	Mary Fleming				
1 D°	Widow Langlands				
1 D°	Martha Ferguſon				
1 D°	Donald Blue				
1 D°	M. Fleming				
1 D°	Ann M'Killep				
1 D°	Niel Kelly				
1 D°	Margaret Blue				
1 D°	Mary M'Millan				
1 D°	John Sarſon				
1 D°	Effy M'Lallam				
1 D°	Ann Hunter	—	Condemned and ſold for	— 13 —	
1 D°	George M'Millan	—	D° - D°	— 8 —	

Hu. Broughton, Accomptant.

CAITHNESS COLLECTION.

GOODS SEIZED.	From whom.	Amount or Value.	Event of PROSECUTION.	SUM recovered or compounded for.	OBSERVATIONS.
		£. s.		£. s. d.	
1 Still	Benjamin Henderſon	—	Condemned and ſold for	1 10 —	
30 Gallons British Spirits	John Reid	—	D° - D°	6 2 —	
4 - - D°	John Gunn	—	D° - D°	— 12 —	
8 - - D°	Catharine Gunn	—	D° - D°	1 6 —	
8 - - D°	John Roſe	—	D° - D°	1 8 —	After the Condemnation of the Stills, they were broken dowu and rendered unfit for Uſe, and the Materials ſold. The Produce of all the Seizures ſold have been accounted for in Moieties between the King and Seizure Makers. The Names of the Perſons who have been proſecuted for Penalties are inſerted in a ſeparate Account.
1 Still	William M'Donald	—	D° - D°	1 2 6	
27 Gallons British Spirits	Benjamin Henderſon	—	Reſtored.		
1 Still	Donald Sutherland	—	Condemned and ſold for	1 9 9	
1 D°	Finlay Campbell	—	D° - D°	— 13 6	
1 D°	George Cogle	—	D° - D°	2 — —	
9 Gallons British Spirits	Alexander Sutherland	—	Reſtored.		
1 Still	Hector Ray	—	Condemned and ſold for	— 18 —	
1 D°	Chriſty M'Kay	—	D° - D°	1 12 3	
1 D°	Donald Sutherland	—	D° - D°	1 19 6	
1 D° & 6 Gall. Brit. Spirits	George Campbell	—	D° - D°	5 11 10	
1 Still	Helen Roſs	—	D° - D°	1 8 6	
1 D°	Catherine Duncan	—	D° - D°	1 17 6	
1 D°	Donald M'Ray	—	D° - D°	— 19 10	
1 D°	Alexander Sutherland	—	D° - D°	1 — 3	

Hu. Broughton, Accomptant.

In DUMFRIES COLLECTION, None.

Hu. Broughton, Accomptant.

FIFE COLLECTION.

GOODS SEIZED.	From whom.	Amount or Value.	Event of Prosecution.	Sum recovered or compounded for.			OBSERVATIONS.
		£. s.		£.	s.	d.	
60 Gallons British Spirits -	David Morriſon - -	—	Condemned and ſold for	11	3	8	
20. - - D° - -	William Scarlet - -	—	D° - D° -	4	6	6	
42 - - D° - -	D° - -	—	D° - D° -	11	11	—	
8 - - D° - -	John Taylor - -	—	Reſtored.				
43 - - D° - -	William Laurie - -	—	D°				
9 - - D° - -	Sophia Chriſtie - -	—	D°				
4½ - - D° - -	William Fleming -	—	D°				
66 - - D° - -	James Watſon - -	—	D°				
1 Still - - - -	William Dickie - -	—	Condemned and ſold for	—	7	6	
1 D° - - - -	William Herd - -	—	D° - D° -	1	7	6	
1 D° - - - -	Malcolm Eddie -	—	D° - D° -	2	12	8	The Stills in this Collection ſeized and condemned were broken down and rendered unfit for Uſe, and the Materials ſold. The Produce of all the Seizures ſold have been accounted for in Moieties between the King and Seizure Makers. The Names of the Perſons who were proſecuted for Penalties are inſerted in a ſeparate Account.
1 D° - - - -	John Henderſon -						
1 D° - - - -	William Wall -						
1 D° - - - -	Thomas Harrower -						
1 D° - - - -	James Cuthbert -						
1 D° - - - -	Duncan M'Farlane -						
1 D° - - - -	Widow Page - -						
1 D° - - - -	John Murray - -						
2 D° - - - -	James M'Laren -						
1 D° - - - -	James Sharp - -						
1 D° - - - -	Andrew Thomſon -						
1 D° - - - -	Duncan M'Farlane -						
1 D° - - - -	James Morriſon -						
1 D° - - - -	James Kirk - -						
6 Gallons British Spirits -	John Williamſon - -	—	D° - D° -	1	10	—	
1 Still - - - -	Duncan M'Farlane -	—	D° - D° -	—	12	3	
1 D° - - - -	Thomas Kethel -	—	Condemned and broken down - - -		—		Tin Stills of no Value.
1 D° - - - -	Robert Robertſon -						
1 D° - - - -	Mrs. Hogg - -						
4 Gallons British Spirits -	Mrs. M'Gill - -	—	Condemned and ſold for	1	4	—	
1 Still - - - -	David Brand & W. Keir	—	Condemned and broken down -		—		Tin Still of no Value.
1 D° - - - -	Thomas Wardlaw -	—	Condemned and ſold for	—	6	6	
1 D° - - - -	William Forſyth -	—	D° - D° -	—	7	—	
1 D° - - - -	John Morriſon - -	—	Condemned - - -		—		Tin Stills of no Value.
1 D° - - - -	David Miller - -						
1 D° - - - -	John Patterſon - -	—	D° - D° -		—		Tin Still uf no Valoe.
1 D° - - - -	James Crawford - -	—	D° - and ſold for	—	5	6	
1½ Gallons British Spirits -	Dun. Donaldſon - -	—	Reſtored.				
6 - - D° - -	James Penman - -	—	Condemned and ſold for	1	13	—	
8 - - D° - -	John Taylor - -	—	D° - D° -	2	6	1	
9 - - D° - -	Sophia Chriſtie - -	—	D° - D° -	2	9	6	
4 - - D° - -	William Fleming - -	—	D° - D° -	1	2	—	
1 Still & 1½ Buſhel of Malt	Peter M'Gregor - -	—	D° - D° -	4	19	9	

Hu. Broughton, Accomptant.

GLASGOW COLLECTION.

		£. s.		£.	s.	d.	
10 Gallons British Spirits -	Alexander M'Levie -	—	Reſtored.				
1 Still - - - -	Robert Muirhead - -	—	Condemned and ſold for	—	9	7	
1 D° & 1 Gall. Brit. Spirits	William Rae -	—	D° - D° -	1	14	3½	
1 Still - - - -	Buchanan and Sharpe -	—	D° - D° -	—	16	3½	The Stills ſeized in this Collection were broken down after Condemnation and rendered unfit for Uſe, and the Materials ſold. The Produce of all the Seizures have been accounted for in Moieties between the King and Seizure Makers. The Names of the Perſons proſecuted for Penalties are inſerted in a ſeparate Account.
1 D° - - - -	Mrs. Harling - -	—	D° - D° -	1	1	5½	
1 D° - - - -	Robert M'Laren - -						
1 D° - - - -	Matthew Finniſon -						
1 D° - - - -	James M'Kean - -	—	D° - D° -	3	5	2	
1 D° - - - -	H. Willſon - -						
9 Gallons British Spirits -	Walter M'Farlan - -	—	D° - D° -	4	4	—	
11 - - D° - -	Unknown - -	—	D° - D° -	5	1	6	
3 - - D° - -	Jo^s Paton - -	—	D° - D° -	1	7	6	
6 - - D° - -	William Stevenſon -	—	D° - D° -	2	15	—	
1 Still - - - -	Patrick Millan -	—	D° - D° -	3	10	7	
1 D° - - - -	Robert Graham -						
1 D° - - - -	Alexander Young -						
1 D° - - - -	Charles Gray - -						
1 D° - - - -	John Moir - -						

Glaſgow Collection.—The ACCOUNT of DISTILLERY SEIZURES, &c.—*continued.*

GOODS SEIZED.	From whom.	Amount or Value.	Event of PROSECUTION.	SUM recovered or compounded for.			OBSERVATIONS.
		£. s.		£.	s.	d.	
1 Still	Andrew Buchanan	—	Condemned and ſold for	—	3	6	
1 Dº	James Buchanan	—	Dº - Dº	—	12	2	
14 Gallons Britiſh Spirits	Thomas Cockburn	—	Dº - Dº	6	17	3	
10 - - Dº	William Ewen	—	Dº - Dº	4	2	—	
1 Still	James Dobbie	—	Dº - Dº	3	6	4½	
2 Dº	Thomas Gilleſpie	—	Dº - Dº	1	14	2½	
1 Dº & 7 Gall. Brit. Spirits	Widow Barden	—	Dº - Dº	7	9	9½	
1 Still	Robert Barr	—	Dº - Dº	—	5	10	
1 Dº	John Hall	—	Dº - Dº	2	14	11	
1 Dº	Andrew Hamilton						
1 Dº	Alexander Young						
6 Gallons Britiſh Spirits	William Murray						
1 Still	Robert Lang	—	Dº - Dº	2	19	—½	
1 Dº	William Barr						
1 Dº	William Fairlie	—	Dº - Dº	—	15	4	
1 Dº	Arthur Young	—	Dº - Dº	5	9	2	
1 Dº & 7 Gall. Brit. Spirits	Archibald Browning						
9 Gallons Britiſh Spirits	James Stobie	—	Dº - Dº	3	17	4	
1 Still	David M'Ewan	—	Dº - Dº	—	13	5	
1 Dº	John Paterſon	—	Dº - Dº	2	16	8	
1 Dº	Walter Baird						
1 Dº	David M'Ewan						
1 Dº	Hugh Wilſon	—	Dº - Dº	6	12	8½	
1 Dº	Charles Gray	—	Dº - Dº	2	2	9½	
1 Dº	John Park						
1 Dº	William M'Farlane						
1 Dº	James Wilſon						
1 Dº	James Kidd	—	Dº - Dº	—	2	11	
1 Dº	William Kidd	—	Dº - Dº	—	5	11½	
1 Dº	William Barr	—	Dº - Dº	2	12	8½	
1 Dº	Dº						
1 Dº	Peter M'Farlane	—	Dº - Dº	2	4	8	
1 Dº	Robert M'Alliſter	—	Dº - Dº	—	2	11	
3 Dº	John Blair	—	Dº - Dº	3	17	1	
1 Dº	M'Vean & Thomſon	—	Dº - Dº	2	13	8	
1 Dº	William Provan						
1 Dº	Dunſmure & M'Allay	—	Dº - Dº	1	—	2	
12 Gallons Britiſh Spirits	Malcolm M'Donald	—	Dº - Dº	5	—	8	
1 Still	Robert Love	—	Dº - Dº	1	—	11½	
1 Dº	Peter Miller						
2 Dº	Robert Love						
5 Gallons Britiſh Spirits	Unknown	—	Dº - Dº	2	6	3	
1 Still	W. Miller, James Nelſon, Jº Paterſon	—	Dº - Dº	4	8	—	
1 Dº	Jean Smillie	—	Dº - Dº	1	6	10	
6 Gallons Britiſh Spirits & a Horſe & Cart	Unknown	—	Dº - Dº	9	19	9	
1 Still	Matthew M'Kinlay & Alexander Young	—	Dº - Dº	1	6	10	
1 Dº	Charles Gray						
1 Dº	James Whiteby	—	Dº - Dº	1	13	5½	
1 Dº	Matthew Finniſon						
1 Dº	John More						
3 Gallons Britiſh Spirits	Charles Carmichael	—	Dº - Dº	—	19	10	
1 Still	Robert Love	—	Dº - Dº	—	1	6	
1 Dº	William Craig	—	Dº - Dº	—	3	10	
1 Dº	William Thomſon	—	Dº - Dº	—	1	1½	
1 Dº	William Ralſton	—	Dº - Dº	2	12	3	
1 Dº	Jº M'Arthur & Robert Hattray	—	Dº - Dº	2	16	9½	
1 Dº	William Black	—	Dº - Dº	—	1	11½	
1 Dº	John Yeul	—	Dº - Dº	—	4	7	
36 Gallons Britiſh Spirits	Daniel Stewart	—	Reſtored.				
64 - - Dº	Andrew Hervie	—	Dº - Dº				
8 - - Dº	Andrew Buchanan	—	Condemned and ſold for	4	7	—	
5 - - Dº	R. Marſhall	—	Dº - Dº	2	12	—	
51 - - Dº	Robert Brown	—	Dº - Dº	24	13	—	
1 Still	William Brown	—	Dº - Dº	4	15	—	

Glaſgow Collection.—The Account of Distillery Seizures, &c.—*continued.*

GOODS SEIZED.	From whom.	Amount or Value.	Event of Prosecution.	Sum recovered or compounded for.			OBSERVATIONS.
		£. s.		£.	s.	d.	
1 Still	John Dick	—	Condemned and ſold for	7	1	7	
1 Dº	Robert Forreſt						
1 Dº	James Lovel & Cº						
1 Dº	Andrew Buchanan						
1 Dº	George Hamilton						
1 Dº	Robert Rankin						
1 Dº	Archibald Brown						
1 Dº	John Love	—	Dº - Dº	—	3	7	
1 Dº	Robert Brown	—	Dº - Dº	1	1	2	
1 Dº	Jº Peterſon	—	Dº - Dº	1	2	5	
1 Dº	Alexander Colquhoun						
1 Dº	Alexander Menzies						
1 Dº	John Park	—	Dº - Dº	5	5	9	
1 Dº	William Rankine						
1 Dº	Robert Meckrie						
1 Dº	William Rankine						
1 Dº	George Paul						
1 Dº	James Adam	—	Dº - Dº	1	16	7½	
1 Dº	William Wilkinſhaw						
1 Dº	Peter Fiſher						
1 Dº	John Whitley						
1 Dº	Robert Rankine						
1 Dº	Robert Robertſon						
1 Dº	William M'Leheſe						
2 Dº	James Rennie	—	Dº - Dº	12	14	4	
1 Dº & 11 Gall. Brit. Spirits	J. Ferrier						
1 Still	John Hood	—	Dº - Dº	—	4	—	
1 Dº	Robert Graham	—	Dº - Dº	—	16	3½	
1 Dº	Agnes Miller	—	Condemned	Of no Value.			
1 Dº	Catherine Thomſon	—	Condemned and ſold for	—	—	6	
1 Dº	Andrew Paton	—	Dº - Dº	—	—	3	
1 Dº	John M'Donald	—	Dº - Dº	—	1	8	
1 Dº	James Adam	—	Dº - Dº	1	6	10	
64 Gallons Britiſh Spirits	John Adam	—	Dº - Dº	23	13	—	
50 Dº	John M'Callan	—	Dº - Dº	20	3	—	
1 Still	Alexander Dear	—	Dº - Dº	5	9	2	
1 Dº	Duncan M'Gregor						
1 Dº	Dugl M'Lean						
1 Dº	John Miller						
1 Dº	Duncan M'Gregor	—	Dº - Dº	2	13	9	
1 Dº	Francis Buchanan						
1 Dº	William Ramſay	—	Dº - Dº	1	9	5	
1 Dº and Worm	William Hamilton						
1 Dº	Dº	—	Dº - Dº	—	5	6	
1 Dº	Dº						
1 Dº	William Ramſay	—	Dº - Dº	—	11	11	
1 Dº	Dº						
1 Dº and Worm	John Smith	—	Dº - Dº	1	6	3	
1 Dº - Dº	James Smith						
1 Dº	James Ferguſon	—	Dº - Dº	2	2	—	
1 Dº	Dugl M'Lean						
1 Dº and Worm	John M'Indoc						
1 Dº	Archibald Turner	—	Dº - Dº	2	14	6	
1 Dº	Francis Buchanan						
1 Dº	John M'Intire						
1 Dº	Archibald Turner						
1 Dº and Worm	William M'Keracher	—	Dº - Dº	—	15	10	
1 Dº	John Downie						
1 Dº and Worm	William Marſhall						
1 Still	A. & W. M'Kinlay	—	Dº - Dº	1	4	10	
1 Dº	William Buchanan						
1 Dº and Worm	Thomas Morriſon						
1 Dº	Andrew M'Gregor	—	Dº - Dº	1	3	5	
1 Dº and Worm	William Marſhall						
1 Dº - Dº	John Miller						
1 Dº	Iſaac Buchanan	—	Dº - Dº	1	17	9	
1 Dº and Worm	Peter Leekie						
1 Dº - Dº	John M'Farlane						
1 Dº	William M'Kinlay						

Glasgow Collection.—The ACCOUNT of DISTILLERY SEIZURES, &c.—*continued.*

GOODS SEIZED.	From whom.	Amount or Value.	Event of PROSECUTION.	SUM recovered or compounded for.			OBSERVATIONS.
		£. s.		£.	s.	d.	
1 Still and Worm	Dug^l M'Lean	—	Condemned and sold for	—	16	—	
1 D° - D°	John Blair						
1 D°	William Hamilton						
1 D° and Worm	James M'Farlane	—	D° - D°	1	15	9	
1 D°	John M'Gregor						
2 D° and Worm	Alexander M'Gregor						
1 D° - D°	John Downie	—	D° - D°	—	19	11	
1 D° - D°	William Marshall						
1 D°	Andrew M'Gregor						
1 D°	William Smith	—	D° - D°	—	7	2	
2 D°, and 2 Worms and 1 Copper, and 27 Gallons British Spirits	Donald Fraser	—	D° - D°	16	1	3	
1 D° and 1 Worm	William M'Keracher	—	D° - D°	—	3	7	
1 D°	William Hamilton	—	D° - D°	1	12	1	
1 D°	Andrew M'Kinlay						
1 D°	William M'Keracher						
1 D°	William Ramsay	—	D° - D°	1	14	9	
1 D°	Dug^l M'Lean						
1 D°	George Bruce	—	D° - D°	1	9	8	
1 D°	William M'Keracher						
1 D° and Worm	Francis Buchanan						
1 D° - D°	Dug^l M'Lean	—	D° - D°	1	5	5	
1 D° - D°	George M'Farlan						
1 D°	John Stewart	—	D° - D°	—	6	—	
1 D° and Worm	Robert M'Cook	—	D° - D°	2	15	—	
1 D°	Dug^l M'Lean						
1 Still	Andrew Gilchrist	—	D° - D°	—	10	—	
14 Gallons British Spirits	David Gross	—	Restored.				
1 Still	James Hamilton	—	Condemned and sold for	4	10	10½	
1 D°	William Taylor						
1 D°	James M'Gregor						
1 D°	William Rankine						
1 D°	James M'Gregor						
1 D°	Robert Smith						
1 D°	John Christie						
1 D°	James Brown						
1 D°	John Jack	—	D° - D°	10	3	1	
1 D°	Thomas Robertson						
1 D°	Alexander Tassie						
1 D°	John Roe						
1 D°	James Currie						
2 D°	James Hastie						
2 D°	John Jack						
1 D°	William Bell						
1 D°	William Rankine						
1 D°	Janet Brownlie						
1 D°	William Black	—	D° - D°	1	2	—	
1 D°	Unknown						
1 D°	D°						
2 D°	James Slobo						
1 D°	Robert Russel						
1 D°	James Carswell	—	D° - D°	—	14	—	
1 D°	Robert More						
1 D°	Robert Arthur						
1 D°	William Steel						
1 D°	James Wallace						
1 D°	John Smith						
1 D°	Hugh Hastie						
1 D°	Robert Arthur						
1 D°	William Smillie	—	D° - D°	1	8	—	
1 D°	Alexander Stewart						
1 D°	James Alston						
1 D°	Unknown	—	D° - D°	—	2	—	
1 D°	Kenrick Battie	—	D° - D°	7	7	11	
1 D°	D°						
1 D°	Hugh Wallace						
1 D°	Thomas Ritchie						
1 D°	William Battie						
50 Gallons British Spirits	William Campbell	—	D° - D°	27	18	4	

Hu. Broughton, Accomptant.

HADDINGTON COLLECTION.

GOODS SEIZED.	From whom.	Amount or Value.	Event of PROSECUTION.	SUM recovered or compounded for.			OBSERVATIONS.
		£. s.		£.	s.	d.	
11 Gallons British Spirits	William Affleck	—	Condemned and sold for	2	—	—	
36 - - Dº	Mrs. Wilson	—	Dº - Dº	9	—	—	
31 - - Dº	William Spence	—	Dº - Dº	7	15	—	The Produce of these Seizures have been accounted for in Moieties between the King and Seizure Makers. The Stills were broken down after Condemnation. The Prosecutions for Penalties are inserted in a separate Account.
1 Still	George Knight	—	Dº - Dº	—	12	8	
20 Gallons British Spirits	Thomas Lightbody	—	Restored.				
1 Still	Horseburgh & Emly	—	Condemned and sold for	—	18	4	
1 Dº	John Linn	—	Dº - Dº	—	7	6	
10 Gallons British Spirits	James Reid	—	Dº - Dº	4	4	—	
1 Still	James Davidson	—	Dº - Dº	—	1	8	
1 Dº & 6 Bushels of Malt	Elizabeth Lamb	—	Dº - Dº	—	9	2	
1 Still	James Graham	—	Dº - Dº	1	1	6	
5 Gallons British Spirits	William Simpson	—	Dº - Dº	2	2	—	

Hu. Broughton, Accomptant.

INVERNESS COLLECTION.

GOODS SEIZED.	From whom.	Amount or Value.	Event of PROSECUTION.	SUM recovered or compounded for.			OBSERVATIONS.
		£. s.		£.	s.	d.	
1 Still	Andrew M'Red	—	Condemned and sold for	1	1	—	
1 Dº	James Urquhart	—	Dº - Dº	1	6	—	
7 Gallons British Spirits	John Matheson	—	Dº - Dº	1	1	—	
1 Still	Donald M'Kenzie	—	Dº - Dº	3	1	8	
1 Dº	John M'Kenzie	—	Dº - Dº	—	16	11½	
1 Dº	Hector M'Kenzie	—	Dº - Dº	3	15	3	
1 Dº	Duncan M'Rae	—	Dº - Dº	3	11	8	
1 Dº	Alexander M'Leod	—	Dº - Dº	3	11	8	
1 Dº	Rory M'Kenzie	—	Dº - Dº	2	10	8	
1 Dº	George Tough	—	Dº - Dº	2	13	9	
1 Dº	Wᵐ Ross & Jº Duncan	—	Dº - Dº	2	16	—	
1 Dº	Alexander Grant	—	Dº - Dº	3	1	8	
1 Dº	Alexander Munro	—	Dº - Dº	2	12	6	
1 Dº	William Cameron	—	Dº - Dº	2	17	2	
1 Dº	Rory M'Rae	—	Dº - Dº	1	12	8	
1 Dº	Charles M'Rae	—	Dº - Dº	3	5	4	
1 Dº	Alexander M'Kenzie	—	Dº - Dº	2	9	—	
2 Dº	James Urquhart	—	Dº - Dº	5	8	6	
1 Dº	Donald M'Kenzie	—	Dº - Dº	2	2	7½	All the Stills seized in this Collection were broken down agreeable to Law, and the Materials sold. Many of them, having been made of Tin, were of little or no Value. The Produce of all the Seizures have been accounted for in Moieties between the King and Seizure Makers. The List of Prosecutions for Penalties is made out in a separate Account.
1 Dº	Finlay Matheson	—	Dº - Dº	1	3	3	
1 Dº	Alexander M'Lennan	—	Dº - Dº	2	9	1	
1 Dº	Hector Urquhart	—	Dº - Dº	1	13	7	
1 Dº	Alexander Gray	—	Dº - Dº	5	1	7	
1 Dº	John Forbes	—	Dº - Dº	4	10	1	
1 Dº	Alexander Grant	—	Dº - Dº	4	2	5	
1 Dº	Alexander M'Donald	—	Dº - Dº	3	17	6	
1 Dº	John M'Lennan	—	Dº - Dº	4	12	—	
1 Dº	Kenrick M'Donald	—	Dº - Dº	3	12	—	
1 Dº	Rory M'Rae	—	Dº - Dº	4	—	—	
1 Dº	John Cameron						
1 Dº	Finlay Matheson	—	Dº - Dº	2	2	—	
1 Dº	John Logan	—	Dº - Dº	2	18	7	
1 Dº	Donald M'Kenzie	—	Dº - Dº	4	15	10	
24 Gallons British Spirits	Donald M'Bain	—	Dº - Dº	4	4	—	
1 Still	Donald Fraser	—	Dº - Dº	1	—	—	
1 Dº	Finlay M'Intosh	—	Dº - Dº	—	15	7½	
1 Dº and Copper	Hugh M'Callum	—	Dº - Dº	5	11	2½	
1 Dº & 4 Gall. Brit. Spirits	John M'Lea	—	Dº - Dº	3	19	1	
1 Dº	Thomas Chisholm	—	Dº - Dº	2	9	1	
1 Dº & 9 Gall. Brit. Spirits	Donald M'Donald	—	Dº - Dº	5	9	1	
1 Dº	John M'Pherson	—	Dº - Dº	2	9	1	
1 Dº	Thomas Fraser	—	Dº - Dº	2	9	1	
1 Dº	John Fraser	—	Dº - Dº	2	9	1	
1 Dº	Donald Fraser	—	Dº - Dº	2	9	1	
1 Dº	Donald M'Millan	—	Dº - Dº	2	9	1	
1 Dº	Alexander M'Farquhar	—	Dº - Dº	2	—	—	
1 Dº	Murᵈ M'Iver	—	Dº - Dº	[illegible]	7	3½	
1 Dº	James Noble	—	Dº - Dº	—	18	9	
1 Dº	William M'Kurick	—	Dº - Dº	1	2	—	

Inverneſs Collection—The ACCOUNT of DISTILLERY SEIZURES, &c.—*continued.*

GOODS SEIZED.	From whom.	Amount or Value. £	s.	Event of PROSECUTION.	SUM recovered or compounded for. £	s.	d.	OBSERVATIONS.
8 Gallons Britiſh Spirits -	James M‘Intoſh - -	—		Condemned and ſold for	2	8	—	
4 D° - - - -	Donald Fraſer - -	—		D° - D° -	1	8	—	
1 Still - - - -	D.d Young & D. Biſſet	—		D° - D° -	1	19	7	
4 Gallons Britiſh Spirits -	Rory Baron - -	—		D° - D° -	1	8	8	
1 Still - - - -	Alexander Cameron -	—		D° - D° -	1	6	7½	
1 D° - - - -	John M‘Donald - -	—		D° - D° -	1	6	—	
1 D° - - - -	Donald M‘Lennan -	—		D° - D° -	1	6	—	
1 D° - - - -	Kenrick Ray - -	—		D° - D° -	1	6	—	
1 D° - - - -	William M‘Leod - -	—		D° - D° -	1	6	—	
1 D° - - - -	Donald M‘Lennan -	—		D° - D° -	1	10	—	
1 D° - - - -	John M‘Kenzie - -	—		D° - D° -	1	9	4½	
1 D° - - - -	Finlay M‘Lean - -	—		D° - D° -	1	11	10½	
1 D° & 6 Gall. Brit. Spirits	Alexander Glaſs - -	—		D° - D° -	4	3	9	
1 Still - - - -	Finlay Noble - -	—		D° - D° -	2	—	—	
1 D° - - - -	Duncan M‘Intoſh -	—		D° - D° -	—	19	5	
1 D° - - - -	James M‘Donald -	—		D° - D° -	1	5	—	
1 D° - - - -	Peter Farquharſon -	—		D° - D° -	—	10	—	
1 D° - - - -	Alexander Simpſon -	—		D° - D° -	—	10	—	
1 D° - - - -	William Dean - -	—		D° - D° -	—	17	6	
1 D° - - - -	Charles Stewart - -	—		D° - D° -	1	10	8	
1 D° - - - -	Thomas Calder - -	—		D° - D° -	—	12	6	
1 D° - - - -	Alexander Stewart -	—		D° - D° -	—	18	9	
1 D° - - - -	Colin Leſlie - -	—		D° - D° -	1	9	—	
1 D° - - - -	James M‘Alliſter -	—		D° - D° -	1	7	9	
1 D° - - - -	John Young - -	—		D° - D° -	1	6	3	
1 D° - - - -	Daniel Chriſtie -	—		D° - D° -	15	14	4	
1 D° - - - -	Alexander Aſher -							
1 D° - - - -	Thomas Clark -							
1 D° - - - -	Robert Dunbar -							
1 D° - - - -	William Collie -							
1 D° - - - -	Thomas Gillon -							
1 D° - - - -	John Sim - -							
1 D° - - - -	Alexander Suter -							
1 D° - - - -	Robert Suter - -							
1 D° - - - -	John Junken - -	—		D° - D° -	1	12	—	
1 D° - - - -	William M‘Lean -	—		D° - D° -	1	5	6	
1 D° - - - -	Andrew M‘Lean -	—		D° - D° -	1	9	9	
1 D° - - - -	George M‘Kenzie -	—		D° - D° -	—	9	2½	
1 D° - - - -	D° - -	—		D° - D° -	1	11	10½	
1 D° - - - -	Finlay Cameron -	—		D° - D° -	—	16	3½	
1 D° - - - -	John M‘Kenzie - -	—		D° - D° -	—	17	—	
1 D° - - - -	Alexander Maſon -	—		D° - D° -	1	6	2½	
1 D° - - - -	Alexander Munro -	—		D° - D° -	1	8	4	
1 D° - - - -	William Bain - -	—		D° - D° -	1	11	2	
16 Gallons Britiſh Spirits -	Alexander M‘Lennan -	—		D° - D° -	8	—	—	
206 - D° and a Boat -	J. M‘Lennan & W. Munro	—		D° - D° -	94	15	2	
					1	3	—	
1 Still - - - -	Donald Simſon - -	—		D° - D° -	2	11	8	
1 D° - - - -	Rory Bain - -	—		D° - D° -	2	3	11	
1 D° - - - -	Alexander M‘Lennan -	—		D° - D° -	2	16	10	
1 D° - - - -	William Matheſon -	—		D° - D° -	—	2	—	
1 D° - - - -	Donald M‘Kenzie -	—		D° - D° -	1	16	2	
1 D° - - - -	William Jack - -	—		D° - D° -	—	3	—	
1 D° - - - -	Alexander M‘Kay -	—		D° - D° -	3	13	2½	
1 D° - - - -	Alexander M‘Kenzie -	—		D° - D° -	3	4	7	
1 D° - - - -	Alexander M‘Donald -	—		D° - D° -	1	11	—	
1 D° - - - -	Alexander M‘Lennan -	—		D° - D° -	1	5	10	
1 D° - - - -	Kenrick M‘Kenzie -	—		D° - D° -	2	6	6	
1 D° - - - -	George M‘Kenzie -	—		D° - D° -	—	15	—	
1 D° - - - -	Dan. Weems - -	—		D° - D° -	—	14	10½	
1 D° - - - -	Kenrick Stewart - -	—		D° - D° -	—	9	11	
1 D° - - - -	Alexander Munn -	—		D° - D° -	3	19	4	
1 D° - - - -	Alexander Stewart -	—		D° - D° -	2	19	6	
1 D° - - - -	John M‘Rae - -	—		D° - D° -	1	13	3	
1 D° - - - -	Rory M‘Lean - -	—		D° - D° -	—	19	—	
1 D° - - - -	Thomas M‘Kenzie -	—		D° - D° -	—	3	—	
1 D° - - - -	James Cullock - -	—		D° - D° -	—	—	7	
1 D° - - - -	James Robertſon -	—		D° - D° -	3	4	9	
32 Gallons Britiſh Spirits -	John M‘Lennan - -	—		D° - D° -	10	10	—	
1 Still - - - -	John Gow - -	—		D° - D° -	1	2	6	
1 D° - - - -	Alexander M‘Kenzie -	—		D° - D° -	5	5	9	

Inverneſs Collection.—The ACCOUNT of DISTILLERY SEIZURES, &c.—*continued.*

GOODS SEIZED.	From whom.	Amount or Value.	Event of PROSECUTION.	SUM recovered or compounded for.			OBSERVATIONS.
		£ s.		£	s.	d	
1 Still	Charles Clark	—	Condemned and ſold for	1	2	6	
1 D°	John M‘Kenzie	—	D° - D°	1	8	2	
1 D°	Roderick M‘Kenzie	—	D° - D°	1	—	7	
1 D°	Colin M‘Lean	—	D° - D°	1	15	9	
1 D°	John M‘Rae	—	D° - D°	2	14	2	
1 D°	Donald Michael	—	D° - D°	—	19	10	
1 D°	John M‘Lennan	—	D° - D°	—	17	—	
1 D°	Alexander M‘Gillander	—	D° - D°	—	9	11	
1 D°	Rory Matheſon	—	D° - D°	—	—	7	
1 D°	James Chiſholm	—	D° - D°	—	13	4	
1 D°	Alexander Cameron	—	D° - D°	—	16	—	
1 D°	John Bean	—	D° - D°	2	9	—	
1 D°	Rory M‘Lean	—	D° - D°	—	13	4	
1 D°	John M‘Lennan	—	D° - D°	—	18	8	
1 D°	John Bain	—	D° - D°	—	8	—	
1 D°	John M‘Leod	—	D° - D°	—	9	4	
1 D°	Alexander Taylor	—	D° - D°	—	6	8	
1 D°	John Noble	—	D° - D°	1	12	7	
1 D°	John M‘Intoſh	—	D° - D°	1	12	7	
1 D°	Alexander Johnſton	—	D° - D°	1	12	7	
1 D°	Alexʳ & William M‘Lean	—	D° - D°	1	12	7	
1 D°	Jaˢ M‘Coull & J° Fraſer	—	D° - -	—	—	—	Of no Value being Tin.
1 D°	William M‘Lean	—	D° - -	—	—	—	D°
1 D°	Alexander Grant	—	D° - D°	1	12	7	
11 D°	Ann Campbell	—	D° - D°	1	12	10	
0 Gallons Britiſh Spirits	Jonathan Denoon	—	D° - D°	3	11	3	
1 Still	William M‘Kenzie	—	D° - D°	—	13	5½	
1 D°	Donald M‘Lean	—	D° - D°	1	12	7	
1 D°	Donald Michael	—	D° - D°	1	13	3½	
1 Copper	Charles Cameron	—	D° - D°	2	—	—	
4 Gallons Britiſh Spirits	Kenrick M‘Craw	—	Reſtored.				
1 Still	Robert Steell	—	Condemned and ſold for	1	11	10½	
1 D°	John M‘Kenzie	—	D° - -		—		Tin Still of no Value.
1 D°	Hugh Falconer	—	D° - D°	—	15	—	
1 D°	James M‘Iver	—	D° - D°	—	15	—	
7 Gallons Britiſh Spirits	Lachlan M‘Intoſh	—	D° - D°	2	13	8	
7 - - D°	Archibald Nicolſon	—	D° - D°	2	9	—	
1 Still	John Mann	—	D° - D°	1	11	—	
1 Copper	Alexander M‘Lean	—	D° - D°	2	8	—	
1 Still	Donald Campbell	—	D° - D°	—	17	4	
1 D°	Thomas Hutchiſon	—	D° - D°	1	—	—	
1 D°	John Fraſer	—	D° - D°	1	—	—	
1 D°	Alexander M‘Intoſh	—	D° - D°	1	—	—	
51 D°	William Chiſholm	—	D° - D°	1	—	—	
4 Gallons Britiſh Spirits	Allan Cameron & C°	—	D° - D°	13	10	—	
8 - - D° & 1 Still	John Fraſer	—	D° - D°	4	3	4	
1 Still	James Campbell	—	D° - D°	1	—	—	
1 D°	William Fraſer	—	D° - D°	1	—	—	
1 D°	Alexander M‘Donald	—	D° - D°	1	—	—	
1 D°	Kenrick M‘Kay	—	D° - -		—		Of no Value.
1 D°	Kenrick Chiſholm	—	D° - D°	1	10	—	
1 D°	Duncan M‘Lenan	—	D° - D°	1	10	—	
1 D°	John M‘Kenzie	—	D° - D°	1	11	—	
1 D°	Augᵗ Urquhart	—	D° - D°	1	12	—	
1 D°	John M‘Intoſh	—	D° - D°	1	—	—	
1 D°	John M‘Donald	—	D° - D°	1	—	—	
1 D°	George M‘Andrew	—	D° - -		—		D°
1 D°	P. M‘Pherſon	—	D° - D°		—		
1 D°	John M‘Pherſon	—	D° - D°		—		
1 D°	Alexander Falconer	—	D° - D°		—		
36 Gallons Britiſh Spirits	Alexander Noble	—	D° - D°	9	—	—	
1 Still	Donald Fraſer	—	D° but not ſold		—		D°
1 D°	William Fraſer	—	D° and ſold for	1	11	4	
1 D° & 7 Gall. Brit. Spirits	Donald M‘Donald	—	D° - D°	3	9	—	
1 D°	John M‘Leod	—	Condemned		—		Tin Still of no Value.
1 D°	Donald Young	—	D° - D°	1	—	—	
1 D°	Colin M‘Donald	—	D° - D°	1	—	—	
1 D°	Donald Fraſer	—	D° - D°	1	15	—	
1 D°	John M‘Donald	—	D° - D°	1	10	4	
1 D°	William Jack	—	D° - D°	—	—	7	

Inverneſs Collection.—The Account of Distillery Seizures, &c.—*continued.*

GOODS SEIZED.	From whom.	Amount or Value.	Event of Prosecution.	Sum recovered or compounded for.			OBSERVATIONS.
		£. s.		£.	s.	d.	
1 Still - - - -	John Forbes - -	—	Condemned and ſold for	—	—	7	
1 D° - - - -	John M‘Kenzie -	—	D° - - - -		—		Of no Value.
1 D° - - - -	Robert Biſſet - -						
1 D° - - - -	Donald Fraſer - -						
1 D° - - - -	Alexander Roſs - -	—	D° - D° -	1	16	—	
18 Gallons Britiſh Spirits -	John M‘Kay - -	—	D° - D° -	5	8	—	
28 - - D° - -	Kenrick M‘Craw -	—	D° - D° -	9	4	4	
6 - - D° - -	Alexander M‘Intoſh -	—	D° - D° -	1	4	—	
4 - - D° - -	Donald M‘Phail - -	—	D° - D° -	1	2	4	
1 Still - - - -	Alexander Smith -	—	D° - D° -	—	1	—	
14 Gallons Britiſh Spirits -	James Thomſon - -	—	D° - D° -	4	11	—	
28 - D° - -	John Noble - -	—	D° - D° -	9	9	—	
13 - D° - -	Donald M‘Lenan -	—	D° - D° -	5	4	—	
1 Still and Copper - -	Colin Leſlie - -	—	D° - D° -	20	17	6	
1 D° - - - -	Dan. Chriſtie - -						
1 D° - - - -	Alexander Aſher -						
1 D° - - - -	Robert Dunbar -						
1 D° - - - -	William Collie -						
1 D° - - - -	Thomas Gillen -						
1 D° - - - -	John Sime - -						
1 D° - - - -	Alexander Suter -						
1 D° - - - -	Robert Suter - -						
13 Gallons Britiſh Spirits -	Finlay Matheſon - -	—	D° - D° -	4	11	—	
15 - - D° - -	Alexander M‘Lennan -	—	D° - D° -	4	17	—	
1 Still - - - -	Donald Mathewſon -	—	D° - D° -	3	12	7	
1 D° - - - -	William M‘Kenzie -						
1 D° - - - -	Donald Noble - -	—	D° - D° -	1	16	—	
8 Gallons Britiſh Spirits -	Kenrick M‘Lean -	—	D° - D° -	5	—	—	
8 - - D° - -	John M‘Donald -						
1 Still - - - -	John M‘Intoſh - -	—	D° - D° -	1	10	—	
1 D° - - - -	Alexander M‘Kenzie -	—	D° - D° -	1	3	3	
4 Gallons Britiſh Spirits -	Finlay M‘Kenzie - -	—	D° - D° -	1	—	—	
30 - D° - -	James Urquhart - -	—	D° - D° -	12	10	—	
1 Still - - - -	Thomas Stewart -	—	D° - D° -	4	4	8½	
1 D° - - - -	John M‘Kenzie -						
1 D° - - - -	Donald Roſs - -						
1 D° - - - -	Thomas Stewart -						
1 D° - - - -	Duncan Chiſholm -						
8 Gallons Britiſh Spirits -	Alexander M‘Kay -	—	D° - D° -	3	—	—	
10 - - D° - -	Alexander M‘Kay -	—	D° - D° -	2	—	—	
1 Still - - - -	Alexander M‘Donald	—	D° - D° -	4	1	9	
1 D° - - - -	William Robeſon -						
1 D° - - - -	Charles Cameron -						
1 D° - - - -	Finlay M‘Kenzie -	—	D° - D° -	2	10	3	
1 D° - - - -	Murd. M‘Gregor -						
1 D° - - - -	John M‘Kenzie -						
1 D° - - - -	John Chiſholm -	—	D° - D° -	2	17	4	
1 D° - - - -	Alexander M‘Kenzie						
1 D° - - - -	Hector M‘Craw - -	—	D° - D° -	3	19	9	
1 D° - - - -	Alexander M‘Lennan	—	D° - D° -	3	4	2	
1 D° - - - -	John Munro - -						
1 D° - - - -	William M‘Lean -	—	D° - - -		—		Tin Stills of no Value.
1 D° - - - -	William Forſyth -						
150 Gallons Britiſh Spirits -	Robert M‘Lean - -	—	D° - D° -	62	8	6	
1 Still - - - -	William M Kenzie -	—	D° - D° -	3	2	4	
13 Gallons Britiſh Spirits -	Donald M‘Kenzie -	—	D° - D° -	5	1	6	
1 Still - - - -	D° - -	—	D° - D° -	2	2	9	
1 D° and 1 Kettle - -	John M‘Heſton - -	—	D° - D° -	7	1	6	
1 D° - - - -	David Tanoch - -	—	D° - D° -	1	19	7	
9 Gallons Britiſh Spirits -	D° - -	—	D° - D° -	4	—	8½	
8 D° and 1 Tin Still -	James Urquhart - -	—	D° - D° -	3	—	3	
1 Still - - - -	James Awd - -	—	D° - D° -	1	12	7½	
1 D° - - - -	James Bain - -	—	D° - D° -	2	8	10½	
1 D° - - - -	Kenrick M‘Leod -	—	D° - D° -	11	15	7	
1 D° - - - -	Donald M‘Donald -						
1 D° - - - -	Norman Ray - -						
1 D° - - - -	John Buchanan -						
1 D° - - - -	John Manſon - -						
1 D° - - - -	Donald Munro - -						

Inverneſs Collection.—The ACCOUNT of DISTILLERY SEIZURES, &c.—*continued.*

GOODS SEIZED.	From whom.	Amount or Value.	Event of PROSECUTION.	SUM recovered or compounded for.			OBSERVATIONS.
		£. s.		£.	s.	d.	
10 Gallons Britiſh Spirits	Alexander Mair	—	Condemned and ſold for	2	10	—	
60 D°	Alexander Henſton	—	D° - D°	28	1	6	
30 & 18 D°	Donald Grant						
120 D°	Robert Grant						
1 Still	Dun Cameron & C°	—	D° - D°	13	17	11	
1 D°	Rory M‘Kenzie						
1 D°	Donald M‘Kay & C°						
1 D° & 26 Gall. Brit. Spirits	Alexander Fraſer						
1 Still	Don. & A. M‘Lenan						
25 Gallons Britiſh Spirits	Alexander M‘Rae	—	D° - D°	10	12	6	
1 Still	Alexander M‘Donald	—	D°		—		Tin, and of no Value.
1 D°	John Smith						
1 D°	John M‘Kenzie	—	D° - D°	1	7	9	
1 D°	George M‘Andrew	—	D° - D°	—	3	9	
1 D°	John M‘Kenzie	—	D°		—		Of no Value.
1 D°	John M‘Kenzie						
40 Gallons Britiſh Spirits	James Cumming	—	D° - D°	14	10	—	
1 Still	Hector M‘Lean	—	D° - D°	1	—	—	
1 D°	John M‘Lean	—	D° - D°	1	—	6	
2 D°	Alexander Fraſer	—	D° - D°	2	—	6	
1 D°	Thomas Cuſton	—	D° - D°	1	—	4	
1 D°	Donald M‘Lenan	—	D° - D°	1	—	—	
1 D°	Alexander M‘Kay	—	D°		—		Tin, of no Value.
1 D°	J° M‘Farquhar	—	D° - D°	1	—	—	
1 D°	Alexander Noble	—	D° - D°	1	1	—	
1 D°	John M‘Lean	—	D° - D°	1	—	—	
1 D°	John M‘Lean	—	D° - D°	1	—	6	
1 D°	William Hutchiſon	—	D°		—		D°
1 D°	David Davidſon						
1 D°	James Paterſon	—	D° - D°	1	10	—	
28 Gallons Britiſh Spirits	Law M‘Intoſh	—	D° - D°	11	6	4	
24 D°	Alexander M‘Donald	—	D° - D°	10	2	—	
69 D°	George M‘Intoſh	—	D° - D°	30	—	3	
6 D°	Archibald M‘Denrick	—	D° - D°	1	16	—	
26 D°	William Henry	—	D° - D°	10	12	—	
48 D°	Kenrick M‘Rae	—	D° - D°	17	2	8	
8 D°	Alexander Gadſman	—	D° - D°	2	16	—	
29 D°	William Grant	—	D° - D°	12	6	6	
1 Still	Donald Fraſer	—	D° - D°	—	13	—	
1 D°	Thomas Fraſer & C°	—	D° - D°	1	7	8	
1 D°	Alexander Fraſer	—	D° - D°	15	5	8	
1 D°	John Fraſer						
1 D°	Thomas Fraſer						
2 D°	William Chiſholm						
1 D°	Rory M‘Rae						
1 D°	William M‘Intoſh						
1 D°	Alexander Fraſer						
1 D°	Alexander M‘Donald						
1 D°	William Fraſer						
1 D°	Alexander M‘Rae						
1 D°	James Fraſer						
1 D°	John Cuming						
1 D°	William M‘Kenzie						
1 D°	William M‘Donald						
1 D°	John M‘Pherſon						
1 D°	David M‘Gregor	—	D° - D°	—	10	—	
1 D°	John M‘Pherſon	—	D° - D°	—	11	3	
1 D°	Duncan M‘Donald	—	D° - D°	12	15	2	
1 D°	Donald M‘Lenan						
1 D°	John M‘Lean						
1 D°	Rory M‘Kenzie						
1 D°	Thomas M‘Kenzie						
1 D°	Angus M‘Kenzie						
1 D°	John M‘Kerrick						
1 D°	James Gellan						
1 D°	Alexander Calder						
1 D°	Alexander Chiſholm						
1 D°	Hugh Forbes						
1 D°	Alexander M‘Lean	—	D°		—		Tin, and of no Value.
1 D°	Alexander M‘Lennan						

Inverneſs Collection.—The Account of Distillery Seizures, &c.—*continued.*

GOODS SEIZED.	From whom.	Amount or Value. £.	s.	Event of Prosecution.	Sum recovered or compounded for. £.	s.	d.	OBSERVATIONS.
1 Still - - - -	Margaret Paterſon -	—		Condemned - - -	—			Tin, and of no Value.
1 Dº - - - -	Donald Noble - -							
1 Dº - - - -	Margaret Paterſon -	—		Dº - - -	—			Dº
1 Dº & 8 Gall. Brit. Spirits	Alexander M‘Lennan -	—		Dº and ſold for -	3	2	9	
1 Dº - - - -	Donald Young - -	—		Dº - -	—			Dº
1 Dº - - - -	Andrew Biſſet - -							
1 Dº - - - -	James M‘Donald -	—		Dº and ſold for -	—	12	9	- - -
8 Gallons British Spirits -	Murd M‘Iver - -	—		- Dº -	3	—	—	- -
7 - - Dº - -	Rond Matheſon - -	—		- Dº -	2	18	4	
1 Still - - - -	Alexander Roſs - -	—		- Dº -	—	15	9	
1 Dº - - - -	Robert Biſſet - -	—		Condemned - - -	—			Dº
1 Dº - - - -	William Johnſton -							
1 Dº - - - -	Donald M‘Rae - -							
12 Gallons British Spirits -	Colin Gray - -	—		Dº and ſold for -	5	7	—	
1 Still - - - -	Donald Davidſon - -	—		- Dº -	—	12	11	
1 Dº - - - -	John M‘Intoſh & Cº -	—		Condemned - - - -	—			Dº
1 Dº - - - -								- -
1 Dº - - - -	Donald Fraſer - -	—		Dº and ſold for - -	1	16	9	- -
1 Dº - - - -	James M‘Arthur -	—		Condemned - - -	—			Dº
1 Dº - - - -	Jº & C. Roſs - -	—		Dº and ſold for -	1	13	—	-
1 Dº - - - -	Peter M‘Intyre - -	—		- Dº -	2	5	—	
1 Dº - - - -	John M‘Gillawray -	—		Condemned - - -	—			Dº
1 Dº - - - -	James Gordon -							
1 Dº - - - -	William Roſs - -							
1 Dº - - - -	James Roſs - -							
1 Dº - - - -	John M‘Iver - -							
1 Dº - - - -	John Smith - -							
1 Dº - - - -	George M‘Andrew -	—		Dº and ſold for -	1	10	—	
1 Dº - - - -	Bryce M‘Pherſon -	—		- Dº -	1	17	6	
1 Dº - - - -	Alexander Falconer -	—		Condemned - -	—			Dº
1 Dº - - - -	Alexander Tullok -							
1 Dº - - - -	Andrew M‘Kenzie -							
1 Dº - - - -	Hugh Falconer - -							
1 Dº - - - -	Francis Smith - -	—		Dº and ſold for -	2	2	—	
6 Gallons British Spirits -	Donald Fraſer - -	—		- Dº -	1	1	6	
1 Still - - - -	Allan Morriſon	—		- Dº -	12	—	10	
1 Dº - - - -	Hugh Roſs & Cº -							
1 Dº - - - -	Donald M‘Donald -							
1 Dº - - - -	Rond Murray - -							
1 Dº - - - -	Donald Morriſon -							
1 Dº - - - -	Ang. Graham & Cº							
1 Dº - - - -	Colin Finlayſon -							
1 Dº - - - -	Iver M‘Iver - -							
1 Dº - - - -	John Murray - -							
1 Dº - - - -	Angus Campbell -							
37 Gallons British Spirits -	Char. Graham - -	—		- Dº -	38	16	—	
60 - - Dº - -	Kenrick Urquhart -							
1 Still - - - -	John Grant - -	—		- Dº -	1	—	7	
1 Dº - - - -	James Innes - -	—		- Dº -	1	11	—	
1 Dº - - - -	James White - -	—		- Dº -	1	—	9	
6 Gallons British Spirits -	James Stronach - -	—		- Dº -	1	—	6	
1 Still - - - -	John Gordon - -	—		- Dº -	1	8	9	
3 Gallons British Spirits -	James Turner - -	—		- Dº -	—	10	—	
1 Still - - - -	John Bain - -	—		- Dº -	—	15	10	
1 Dº - - - -	Charles Stuart - -	—		- Dº -	—	18	9	
1 Still Worm - - -	John Roſs - -	—		- Dº -	—	5	—	
1 Still - - - -	James M‘Aliſter -	—		- Dº -	—	19	9	
1 Dº & 7 Gall. Brit. Spirits	John Donaldſon - -	—		- Dº -	3	3	6	
1 Dº - - - -	William Donaldſon -	—		- Dº -	—	12	9	
1 Dº - - - -	Alexander Stalker -	—		- Dº -	—	7	6	
1 Dº - - - -	Hugh Fraſer - -	—		- Dº -	—	18	—	
1 Dº - - - -	John Merſon - -	—		- Dº -	—	19	—	
1 Dº and 1 Copper - -	William Shaw - -	—		- Dº -	1	14	9	
1 Dº - - - -	Margaret Barrow - -	—		- Dº -	1	—	—	
1 Dº - - - -	William Stewart - -	—		- Dº -	1	9	9	
1 Copper - - -	James Calder - -	—		- Dº -	—	5	—	
3½ Gallons British Spirits -	George Mitchell - -	—		- Dº -	1	11	—	
1 Still - - - -	James Smith - -	—		- Dº -	2	13	6	
3 Gallons British Spirits -	John Crookſhanks -	—		- Dº -	1	8	8	
1 Still - - - -	John Bain - -	—		- Dº -	—	17	6	

Inverneſs Collection.—The ACCOUNT of DISTILLERY SEIZURES, &c.—*continued.*

GOODS SEIZED.	From whom.	Amount or Value.	Event of Prosecution.	Sum recovered or compounded for. £.	s.	d.	OBSERVATIONS.
		£. s.		£.	s.	d.	
9 Gallons Britiſh Spirits -	Margaret Ballachir -	—	Condemned and ſold for	1	10	—	
1 Still - - - -	John Ruſſel - -	—	- Dº -	1	1	6	
1 Dº - - - -	Hugh Wood - -	—	- Dº -	1	12	3	
6 Gallons Britiſh Spirits -	Alexander Munro -	—	- Dº -	1	1	—	
1 Still - - - -	Thomas Rutherford -	—	- Dº -	—	15	6	
1 Dº - - - -	Colin Leſlie - -	—	- Dº -	1	13	9	
1 Dº - - - -	Charles Stewart - -	—	Condemned - -		—		Tin, and of no Value.
1 Dº - - - -	Margaret Cuming -	—	Dº and ſold for -	1	10	6	
1 Dº and 1 Copper - -	Alexander Anderſon -	—	- Dº -	2	2	6	
1 Dº - 1 Dº - -	Robert Duncan - -	—	- Dº -	1	10	3	
6 Gallons Britiſh Spirits -	Thomas Allan - -	—	- Dº -	2	19	6	
1 Still - - - -	William Hendry - -	—	Condemned - -		—		Dº
1 Dº and 1 Copper - -	Thomas Beaton - -	—	Dº and ſold for -	1	11	5	
1 Dº - - - -	William Hendry - -	—	Condemned - -		—		Dº
1 Dº and 1 Dº - -	Colin Leſlie - -	—	Dº and ſold for -	3	4	9	
1 Still - - - -	James Paterſon -	—	Condemned - -		—		Dº
1 Dº - - - -	Jean Callum - -						
1 Dº - - - -	Margaret Kerr -						

Hu. Broughton, Accomptant.

LINLITHGOW COLLECTION.

GOODS SEIZED.	From whom.	Amount or Value.	Event of Prosecution.	Sum recovered or compounded for. £.	s.	d.	OBSERVATIONS.
		£. s.		£.	s.	d.	
1 Still - - - -	Margaret Graham -	—	Condemned and ſold for	1	4	6	
1 Dº - - - -	Dº - -	—	- Dº -	—	7	3½	
1 Dº - - - -	Janet Robb - -	—	- Dº -	—	18	2¾	
1 Dº - - - -	Hugh Colquhoun - -	—	- Dº -	1	5	6¼	
1 Dº & 8 Gal. Brit. Spirits	Andrew Gray - -	—	- Dº -	4	1	8	
5 Gallons Britiſh Spirits	John Dochart - -	—	- Dº -	1	7	—	
1 Still, Tin - - -	William Bridget - -	—	Condemned - -		—		Of no Value.
1 Dº, 5 Gal. Britiſh Spirits, & 1½ Bolls Malt	John Lawrie - -	—	Dº and ſold for -	5	7	—¼	
1 Still - - - -	Alexander Riddel - -	—	- Dº -	—	7	6	
1 Dº - - - -	John M'Farlane - -	—	- Dº -	3	12	11	
1 Dº of Caſt Metal -	Robert M'Nabb -	—	Condemned - -		—		Dº
1 Dº of Caſt Metal	Robert Allan - -						
1 Dº of Caſt Metal	James Forreſt - -						
1 Dº - - - -	Joſeph M'Alliſter - -	—	Dº and ſold for -	—	11	8	
1 Dº - - - -	D. Drummond - -	—	- Dº -	—	17	6	
1 Dº - - - -	James Neilſon - -	—	- Dº -	—	13	1½	
1 Dº of Tin - - -	James Mitchell - -	—	Condemned - -		—		Dº
1 Dº Dº - - -	David Dick - -						
1 Still, & 1 Horſe & Cart	John Brown - -	—	Dº and ſold for -	9	2	1½	
1 Dº & 1 Dº -	John Buchanan - -	—	- Dº -	19	4	1½	
1 Dº - - - -	Betty M'Gregor -	—	Condemned - -		—		Tin Stills of of no Value.
1 Dº - - - -	Alexander Robertſon						
1 Dº and Caſks - -	William Galbreath -	—	Dº Caſks ſold for -	—	12	11½	Dº
1 Dº - - - -	John Stevenſon - -	—	Condemned - -		—		Dº
1 Dº - - - -	John M'Ard - -						
1 Dº - - - -	A. Cameron - -						
1 Dº - - - -	John M'Laren - -						
1 Dº - - - -	John M'Enzie - -						
1 Dº of Caſt Metal - -	James Ferguſon - -	—	Dº - -		—		Of no Value.
1 Dº and 2 Bolls Malt -	Alexander Reid - -	—	Dº and ſold for -	1	9	5½	
1 Dº and 1 Copper - -	Alexander M'Queen -	—	- Dº -	2	19	1½	
1 Dº - - - -	Alexander Leiſhman -	—	- Dº -	1	—	1¼	
1 Dº - - - -	Alexander Dick - -	—	- Dº -	—	13	1½	
1 Dº of Caſt Metal - -	Thomas Paterſon -	—	Condemned - -		—		Dº
1 Dº Dº - -	Dº - -						
1 Dº - - - -	Alexander Leiſhman -	—	Dº and ſold for -	—	13	1½	
1 Dº Tin - - -	Dº - -	—	Condemned - -		—		Dº

The Stills ſeiſed in this Collection were broken down, and the Materials ſold. Many of them, having been made of Tin, were of little or no Value. The Produce of all the Seizures have been accounted for in Moieties between the King and Seizure Makers. The Liſt of Proſecutions for Penalties is made out in a ſeparate Account.

Linlithgow Collection.—The ACCOUNT of DISTILLERY SEIZURES, &c.—*continued.*

GOODS SEIZED.	From whom.	Amount or Value.	Event of PROSECUTION.	SUM recovered or compounded for.			OBSERVATIONS.
		£. s.		£.	s.	d.	
1 Still Cast Metal	D. Doby	—	Condemned		—		Of no Value.
1 D°	Joseph Miller						
1 D°	Widow M'Donald						
1 D°	John Rodger						
1 D°	James Crawford						
1 D°	James Dalrymple						
1 D°	Andrew Leiſhman						
1 D°	D. Dick						
1 D°	May Dun						
2 D°	Archibald Jack						
1 D°	Joſeph Young	—	D°		—		D°
1 D°	John Gilmore						
1 D°	D°						
1 D°	John Drummond	—	D° and ſold for	—	11	8	
1 D°	P. M'Gregor	—	D°	2	—	3¾	
1 D° and 1 Copper	W. Galbraith	—	D°	—	11	8	
1 D°	May Turner	—	D°	—	11	8	
1 D°	James Neilſon	—	D°	—	13	1½	
1 D°	John Stirling	—	Condemned		—		D°
1 D° Tin	D. Lourdon	—	D° and ſold for	2	14	10	
1 D° and 1 Copper	James Davidſon	—	D°	1	4	—	
1 Boll of Malt	William M'Beath	—	D°	—	13	10¾	
1 Still and ½ Ball of Malt	D°	—	D°	1	5	1	
5 Gall. Brit. Spirits and 1 Horſe	George Gray	—	D°	7	16	6	
1 Still	William M'Alpin	—	D°	—	8	9	
12 Gallons Britiſh Spirits and 1 Horſe	William Paterſon	—	D°	7	—	—	
1 Still	William M'Alpin	—	D°	—	8	9	
2 D° and 1 Worm	Jo. Bean & P. Mitchell	—	D°	3	7	6	
1 Still	Mary Graham	—	D°	—	10	6	
1 D°	Colin Campbell	—	D°	—	12	—	
1 D°	Chriſtopher M'Ferguſon	—	D°	—	15	—	
1 D°	John M'Farlan	—	D°	—	13	6	
1 D°	William Hunter	—	D°	—	13	6	
1 D°	W. Houſten	—	D°	—	16	6	
1 D° and Worm	Robert M'Vey	—	D°	—	18	—	
1 D°	Peter Stewart	—	D°	1	2	6	
1 D°	Alexander M'Farlane	—	D°	1	3	3	
1 D°	Gregor M'Gregor	—	D°	2	5	—	
1 D°	Donald M'Gregor						
1 D° and Worm	Peter Sinclair						
1 D°	Widow Ferguſon	—	D°	5	12	6	
1 D°	Peter Stewart						
1 D°	R. Graham and A. M'Farlane						
1 D° Tin	James M'Taviſh	—	D°	6	9	3	
1 D° D°	James M'Nab						
1 D°	James Drummond						
1 D° D°	Elizabeth Keller						
1 D°	James King						
1 D°	D°						
1 D° D°	Elizabeth Keller						
1 D°	James Drummond						
1 D° D°	James Taviſh						
1 D°	Robert Blacklar	—	D°	2	8	7	
1 D°	William Adams						
1 D° and Worm	James Gow	—	D°	7	15	10	
1 D° D°	R. Blacklar & P. Couan						
1 D° D°	J. Anderſon						
1 D° D°	John Drummond						
1 D° D°	William Adam and D. M'Gregor						
1 D°	James M'Pack	—	D°	2	14	1	
1 D°	Dun. M'Arthur						
1 D°	John M'Ewan	—	D°	1	4	9	
1 D°	John Drummond	—	D°	1	2	—	
1 D° and D°	John & George Miller	—	D°	4	7	—	
1 D°	Matthew Houſton						
1 D°	William M'Farlan						

Linlithgow Collection.—The ACCOUNT of DISTILLERY SEIZURES, &c.—*continued.*

GOODS SEIZED.	From whom.	Amount or Value.	Event of PROSECUTION.	SUM recovered or compounded for.			OBSERVATIONS.
		£. s.		£.	s.	d.	
1 Still	Peter Ferguson	—	Condemned and sold for	2	15	6	
1 D°	Margaret Graham						
1 D°	Daniel Lawden						
1 D° and Worm	Peter Ferguson	—	D°	—	18	—	
1 D°	John Millie	—	D°	1	10	9	
1 D°	Thomas Moir						
1 D° Tin,	Margaret Graham	—	Condemned		—		Of no Value.
1 D°	William M'Farlan	—	D° and sold for	6	7	6	
1 D°	John M'Gregor						
1 D°	D°						
1 D°	P. M'Gregor and W. M'Farlan						
1 D°	Peter Ferguson						
1 D°, Tin	Dun. Louden and W^m Jeffray	—	Condemned		—		D°
1 D°	Peter Ferguson	—	D° and sold for	2	5	—	
1 D°	Alex. M'Gregor						
1 D°	Margaret Graham						
1 D°	William Hunter						
1 D°	Margaret Graham	—	D°	—	14	—	
1 D°	D°	—	D°	1	5	—	
1 D°	William M'Farlan						
1 D°, Tin	Kath^ne M'Gregor	—	Condemned		—		D°
1 D°	Thomas Moir	—	D° and sold for	—	13	6	
1 D°	Margaret Graham	—	D°	—	13	6	
1 D° Tin	D°	—	Condemned		—		D°
1 D°, Cast Metal	John Cameron	—	D°		—		D°
1 D°, Tin	Gregor M'Gregor	—	D°		—		D°
1 D°	William M'Farlan	—	D° and sold for	—	12	—	
1 D°	Robert Stewart	—	D°	1	15	3	
1 D°	Peter Stewart	—	D°	2	—	6	
1 D°	Donald M'Laren						
1 D°	Daniel Stewart						
1 D°, Tin	Peter Campbell	—	Condemned		—		D°
1 Head & Worm of a Still	Ann M'Kinlay	—	D° and sold for	—	17	3	
1 Still, Tin	Dun. Cameron	—	Condemned		—		D°
1 D°	Agnes M'Kinlay	—	D° and sold for	1	19	—	
1 Still of Cast Metal	Eliz. M'Laren	—	Condemned		—		D°
1 D° D°	Nicol M'Laren						
1 D°	Donald M'Donald	—	D° and sold for	1	10	9	
1 D°	Nicol M'Laren	—	D°	—	17	3	
1 D° D°	Peter Campbell	—	Condemned		—		D°
1 D°	Peter M'Farlan	—	D° and sold for	1	19	—	
1 D°	Peter Stewart	—	D°	1	1	9	
1 D°	D°	—	D°	—	15	—	
1 D°, Tin	D°	—	Condemned		—		D°
1 D° - D°	Edward Bain	—	D°		—		D°
1 D° - D°	James M'Nabb	—	D°		—		D°
1 D°	Eliz. Killer	—	D° and sold for	—	17	5	
1 D° - D°	James M'Nabb	—	Condemned		—		D°
1 D° and Worm, 1 Boll Malt & 12 Gal. B. Spirits	Cha^s and J.^s King	—	D° and sold for	9	7	3	
1 D° Tin	James M'Crae and J. Taylor	—	Condemned		—		D°
1 D° - D°	James M'Nabb						
1 D° - D°	John M'Laren						
1 D°	James Henderson	—	D° and sold for	—	18	4	
20 Gall. British Spirits and 1 Horse	Donald M'Laren	—	D°	18	—	—	
15 D°	Peter Carmichael						
1 Still, Tin	Jo. Comrie & P. M'Nabb	—	Condemned		—		D°
1 D°	Jo. Menzies and W^m Stewart	—	D° and sold for	3	16	1	
2 D°	Gregor M'Gregor						
1 D°	Alexander Law	—	D°	1	14	10	
1 D°	Dun. Taylor	—	D°	4	10	9	
1 D°	John Morrison						
1 D°	Dan. M'Naughten						
1 D°	James M'Laren						
1 D°	Duncan M'Arthur						

Linlithgow Collection.—The ACCOUNT of DISTILLERY SEIZURES, &c.—*continued.*

GOODS SEIZED.	From whom.	Amount or Value		Event of PROSECUTION.	SUM recovered or compounded for.			OBSERVATIONS.
		£.	s.		£.	s.	d.	
1 Still	Duncan M'Arthur	—		Condemned and ſold for	1	13	—	
1 D°	Peter Robertſon	—		D°	1	12	1	
1 D°	Malm M'Gibbon							
1 D°	Robert Cramb							
1 D° and 1 Boll of Malt	Peter Robertſon	—		D°	2	15	5	
1 D°	Donald Reid	—		D°	1	12	1	
1 Still	D°	—		D°	—	18	—	
1 D°	Robert Ferguſon	—		D°	1	6	1½	
1 D° Caſt Metal	Elizh M'Kechnie	—		Condemned		—		Of no Value.
1 D° and Worm	Thomas Ruſſel	—		D° and ſold for	4	10	8	
1 Still	Andrew Boyd	—		D°	1	1	3	
1 D°	James Thorn	—		D°	1	9	9	
1 Boiler	William Black	—		D°	—	16	—	
1 Still	William Clark	—		D°	4	19	5	
1 D° Tin	John M'Kechnie	—		Condemned		—		D°
1 D°	John Ruſſell	—		D° and ſold for	1	7	4	
1 D° Tin	Robert Morton	—		Condemned		—		D°
1 D°	Hugh M'Kay	—		D° and ſold for	1	4	—	
1 D°	Alexander Boyd	—		D°	—	19	7	
1 D°	David Gardner	—		D°	1	4	—	
1 D°	John Fraſer	—		D°	1	1	4	
1 D° Tin	William Brown	—		Condemned		—		D°
1 D°	Alexander Crawfurd	—		D° and ſold for	3	3	11	
1 D°	James Johnſton	—		D°	1	7	1	
1 D°	John Haſlie	—		D°	1	10	6	
1 D°	James Bowie	—		D°	1	2	6	
1 D°	William White	—		D°	1	7	6	
2 D°	William Black	—		D°	10	8	4	
1 D° Caſt Metal	Archd Crichton	—		Condemned		—		D°
1 D°	Robert Morton	—		D° and ſold for	1	15	3	
1 D° and 20 Gal. Britiſh Spirits	Peter Waterſton	—		D°	10	15	5	
1 D° and 1 D°	John Fraſer	—		D°	—	4	—	Still of no Value.
1 D° and 1 D°	James Henderſon	—		D°	1	1	3	
1 D°	James Aitken	—		D°	2	2	1	
1 D°	Alexander Arthur	—		D°	—	16	4	
1 D°	William Wilſon	—		D°	1	7	4	
1 D°	Mrs. Aitken	—		Condemned		—		D°
1 D°	Robert Norville	—		D° and ſold for	—	19	6	
1 D°	John Smith	—		D°	2	7	4	
1 D°	Robert M'Nabb	—		Condemned		—		D°
1 D°	William Calder	—		D° and ſold for	1	8	10	
1 D°	John Marſhall	—		D°	2	2	6	
9 Gallons Britiſh Spirits	John Somerville	—		D°	3	7	6	
32 D°	George Waddell	—		D°	12	16	—	
2 Stills	John Ruſſell	—		D°	2	3	6	
1 D°	William Brock	—		D°	1	6	—	
1 D° Tin	George Browne	—		Condemned		—		D°
1 D°	James Hardie	—		D° and ſold for	—	16	8	
1 D°	Walter M'Gill	—		D°	1	5	6	
16 Gallons Britiſh Spirits	Mrs. Pow	—		D°	5	4	—	
1 Still	James Geddes	—		D°	2	3	3	
15 Gallons Britiſh Spirits	Thomas Arthur	—		D°	4	16	—	
1 Still	John M'Gachen	—		D°	1	4	6	
1 D° & 9 Gall. Brit. Spirits	James Hamilton	—		D°	3	13	—	
1 D°	William Brown	—		D°	1	18	—	
1 D°	Robert Brown	—		D°	2	—	8	
1 D°	Alexander Ranken	—		D°	1	2	—	
1 D°	Andrew Young	—		D°	1	—	—	
1 D°	Alexander Oliver	—		D°	1	1	6	
1 D° and Half Boll of Malt	John Eaſton	—		D°	2	4	4	
1 D° Caſt Metal	Henry Taylor	—		Condemned		—		D°
1 D°	Robert Norville	—		D° and ſold for	1	7	6	
1 D°	George Leiſhman	—		D°	—	12	—	

Linlithgow Collection.—The Account of Distillery Seizures, &c.—*continued.*

GOODS SEIZED.	FROM WHOM.	Amount or Value	Event of Prosecution.	Sum recovered or compounded for.	OBSERVATIONS.
		£. s.		£. s.	
1 Still Tin	Archibald M'Elfrech	—	Condemned	—	Of no Value.
1 Dº Dº	John M'Farlan				
1 Dº Dº	Daniel M'Farlan				
1 Dº Dº	James Bartholomew				
1 Dº Dº	David Alexander				
1 Dº Dº	Alexander Boyd				
1 Dº Dº	Thomas Roberts				
1 Dº	Alexander M'Queen	—	Dº and ſold for	4 8 —	
1 Dº	Dº				
1 Dº	Dº & A Bain				
1 Dº	James M'Lachlan				
1 Dº	James Claſſen				
1 Dº	James Mitchell				
1 Dº	John M'Nabb				
1 Dº	Thomas Gardner				
6 Bolls of Malt	D. Louden & W. Jaffray	—	Dº	5 — —	
8 Gallons Britiſh Spirits	John M'Gowan	—	Dº	4 — —	
3 Bolls of Malt	Margaret Graham	—	Dº	3 — —	
3 Gallons Britiſh Spirits	Agnes M'Gregor	—	Dº	1 10 —	
6 Dº	Hugh M'Donald	—	Dº	3 5 —	
6 Dº	Daniel M'Gregor				
8 Dº	Robert Stewart	—	Dº	4 — —	
3 Bolls of Malt	Peter Stewart	—	Dº	3 — —	
3 Gallons Britiſh Spirits	William Anderſon	—	Dº	1 4 —	
2 Bolls of Malt	James M'Lachlan	—	Dº	2 — —	

Hu. Broughton, Accomptant.

PERTH COLLECTION.

GOODS SEIZED.	FROM WHOM.	Amount or Value	Event of Prosecution.	Sum recovered or compounded for.	OBSERVATIONS.
		£. s.		£. s. d.	
9 Gallons Britiſh Spirits	Andrew Baiſler	—	Condemned and ſold for	3 11 6	The Produce from the Seizures in this Collection have been accounted for in Moieties between the King and Seizure Makers.—Many of the Stills being Tin, were of little or no Value; they were all broken down, and rendered unfit for Uſe. The Liſt of Proſecutions for Penalties is made out in a ſeparate Account.
9 Dº	John Duncan				
9 Dº	James Cornach	—	Dº	5 18 —	
9 Dº	Andrew Adie				
6 Dº	Andrew Adie	—	Dº	1 16 6	
9 Dº	Alexander Menzies	—	Dº	2 10 —	
14 Dº	James Man	—	Dº	5 4 6	
7 Dº	John Proudfoot	—	Dº	2 6 6	
30 Dº	Alexander Speed	—	Dº	9 2 6	
65 Dº	William Glaſs	—	17 Gall. Dº 48 Dº reſtored.	5 2 —	
11 Dº	Alexander Speed	—	Condemned and ſold for	3 15 —	
24 Dº	John Robertſon	—	Dº	8 1 —	
7 Dº	John M'Culler	—	Dº	2 18 —	
32 Dº	John Murray	—	Dº	9 14 6	
3 Dº	James Alexander	—	Dº	— 12 —	
4 Dº	George Bruce	—	Dº	1 — —	
18 Dº	Gilbert Adams	—	Reſtored.		
9 Dº	Hugh Cameron	—	Condemned and ſold for	3 19 —	
36 Dº	John Menzies	—	Dº	15 11 —	
9 Dº	James Chriſtie	—	Dº	3 4 —	
22 Dº	Robert Duncan	—	Dº	11 6 6	
13 Dº	George Dunn	—	Dº	5 — —	
1 Still	Duncan M'Laren	—	Dº	2 — —	
1 Dº	Daniel M'Gregor				
1 Dº	William Walker				
1 Dº	James M'Lean				
1 Dº	Thomas Dewar				
13 Gallons Britiſh Spirits	Charles Stewart	—	Dº	1 19 —	

Perth Collection.—The ACCOUNT of DISTILLERY SEIZURES, &c.—*continued.*

GOODS SEIZED.	From whom.	Amount or Value	Event of PROSECUTION.	SUM recovered or compounded for.			OBSERVATIONS.
		£. s.		*£.*	*s.*	*d.*	
1 Still	William Robertſon	—	Condemned and ſold for	3	2	6	
1 D°	William Walker						
1 D°	Donald Cameron						
1 D°	Malcolm Cameron						
1 D°	Dun. Fraſer						
1 D°	John Kennedy						
1 D°	Duncan Menzies						
1 D°	Peter M'Vail						
1 Still	Thomas Dewar	—	D°	2	18	8	
1 D°	David Anderſon						
1 D°	Mal. McGregor						
1 D°	Robert Menzies						
1 D°	John McFarlan						
1 D°	John M'Dougal						
1 D°	Widow Menzies						
1 D°	Peter M'Farlan						
1 D°	Gilbert Adams	—	D°	—	10	—	
1 D° Tin	Widow M'Farlan	—	Condemned.		—		Of no Value.
1 D°	Peter M'Pherſon	—	D° and ſold for	—	7	6	
4 Gall. Brit. Spirits	John Walker	—	D°	1	—	—	
6 D°	Alexander Smart	—	D°	1	—	—	
48 D° Two Horſes and One Cart	George Scott	—	D°	28	—	—	
15 D°	A. Guild	—	Reſtored.				
83 D°	Charles Gray	—	D°				
9 D°	John Nicol	—	Condemned and ſold for	2	—	—	
63 D°	A. Thomſon	—	Reſtored.				
1 Still	Peter M'Gregor	—	Condemned and ſold for	3	14	—	
2 D°	John Proudfoot	—	Reſtored.				
18 Gall. Brit. Spirits	William Mitchell	—	Condemned and ſold for	4	8	—	
9 D°	James Scrimgeur	—	D°	2	3	—	
10 D°	William Chalmers	—	D°	2	7	—	
1 Still	John Mitchell	—	D°	2	4	6	
36 Gall. Brit. Spirits	Adam Warden	—	Reſtored.				
9 D°	David Reid	—	Condemned and ſold for	3	1	—	
4 D°	James Anderſon	—	D°	1	16	6	
45 D°	Alex. Soutter	—	D°	14	17	6	
9 D°	John Low	—	D°	3	10	—	
8 D°	James Soutter	—	D°	2	13	—	
22 D°	J. Pennycook	—	D°	8	17	—	
9 D°	John Wallace	—	D°	4	1	6	
1 Still Tin	William Duff	—	Condemned.		—		D°
8 Gall. Brit. Spirits	Robert Alliſon	—	D° and ſold for	3	13	6	
1 Still	John Carr	—	Condemned.		—		D°
1 Still Tin	John Kerr	—	D°		—		D°
1 D° Tin	Peter Bain	—	D°		—		D°
1 D° D°	Thomas Fleming						
1 D° D°	D°						
1 D°	John Cameron	—	D° and ſold for	1	10	—	
1 D° Tin	Donald Stewart	—	Condemned.		—		D°
1 D° D°	William Duff						
2 D° D°	John Adam						
1 D° D°	James Fraſer						
1 D° D°	John Wild						
1 D° D°	John Ewing						
1 D° D°	And. Sterton						
1 D°	John Cameron	—	Condemned and ſold for	—	17	9	
1 D°	John Adams	—	D°	—	19	—	
9 Gall. Brit. Spirits	Mrs. Duncan	—	D°	4	5	—	
22 D°	John M'Iſaac	—	D°	9	19	—	
1 Still	Mrs. Allan	—	D°	—	11	7	
1 D° Tin	Jo. Donaldſon	—	Condemned.		—		D°
1 D°	James Fiſher	—	D° and ſold for	2	1	7	
1 D°	Thomas Stewart	—	D°	3	12	—	
1 D°	Mrs. Taylor						
1 D°	D°						
1 D°	Mal. M'Gregor	—	D°	2	12	—	
1 D°	John Campbell						
1 D° and Copper	Robert Ferguſon	—	D°	4	2	—	
1 D° D°	John Robertſon						
1 D°	Widow & G. Robertſon						

Perth Collection.—The Account of Distillery Seizures, &c.—*continued.*

GOODS SEIZED.	From whom.	Amount or Value.	Event of Prosecution.	Sum recovered or compounded for.	OBSERVATIONS.
		£. s.		£. s. d.	
1 Still	Robert Menzies	—	Condemned and ſold for	1 — —	
1 D°	John Stewart				
1 D° and Copper, and Six Gall. Br. Spirits	Peter & Don. Stewart	—	D°	3 18 —	
1 D°	Alex. Cuming				
9 Gall. Brit. Spirits	Donald M'Kenzie	—	D°	4 3 —	
9 D°	Alex. M'Glaſhen	—	D°	4 3 —	
35 D°	Alex. Davidſon	—	D°	14 — —	
16 D°	James Finlay	—	D°	12 — —	
8 D°	James Caddle				
46 D°	William Law	—	D°	18 — —	
17 D°	Charles Huſband	—	D°	4 8 —	
4 D°	Law. Shaw	—	D°	1 — —	
6 D°	Janet Douglas	—	D°	1 4 —	
9 D°	D°	—	D°	2 12 —	

Hu. Broughton, Accomptant.

TEVIOTDALE COLLECTION.

				£. s. d.	
56 Gallons Britiſh Spirits	William Oliver		Condemned and ſold for	9 — —	Accounted for in Moieties between the King and Seizure Maker. The Proſecutions for Penalties are in a ſeparate Account.
9 D°	John Hunter		Reſtored.		

Hu. Broughton, Accomptant.

Exciſe Office, Edinburgh,
11th June 1799.

T. Wharton,
Geo. Brown,
John Grieve.
Jn° Stodart.

Appendix (A. 5.)

North Britain.—Excise.—90th Year 17$\frac{96}{97}$.—ACCOUNT of Distillery Seizures, proſecuted before the Juſtices of the Peace in the Year ended 5th July 1797.

ABERDEEN COLLECTION.

GOODS SEIZED.	From whom.	Amount or Value	Event of Prosecution.	Sum recovered or compounded for.		
		£. s.		£.	s.	d.
1 Still	Andrew Crombie	—	Condemned and ſold for	2	18	—
1 Dº	Ann Laing					
1 Dº	Will. Brown					
1 Dº	James Perrie					
1 Dº	Geo. Chriſtie	—	Dº	3	8	—
1 Dº	Geo. Black					
1 Dº	Peter Wattie					
1 Dº	James Glennie					
1 Dº	James Burnet					
1 Dº	William Edward					
1 Dº	John Willſon					
2 Dº	James Roſs					
1 Copper	Peter Dun					
1 Dº	Dº					
1 Dº	Will. Brown	—	Dº	1	5	—
1 Still	Peter Wattie	—	Dº	—	4	—
1 Dº and 3 Gall. Brit. Sp.	Andrew Gibſon	—	Dº	1	—	—
1 Still	John Young	—	Dº	2	3	—
1 Dº	John Ley					
1 Dº	Will. Murrian					
1 Dº	James Gall					
1 Dº	Geo. Diach					
1 Dº	Will. Moriſon					
1 Dº	John MᶜHardy	—	Dº	2	—	—
1 Dº	Alex. Sanderſon					
1 Dº	Peter Diach	—	Dº	—	14	—
4 Gallons Brit. Spirits	Peter Green	—	Dº	1	11	6
1 Still	Thomas Maver	—	Dº	—	8	6
1 Dº	Alex. Davidſon	—	Dº	—	8	—
1 Dº	Chriſ. Mitchell	—	Dº	—	8	6
1 Dº	Adam Scott	—	Dº	—	4	—
9 Gall. Brit. Spirits	Widow Hatton	—	Dº	4	4	—
4 Dº	George Yule	—	Dº	1	8	—
1 Still	John Morrice	—	Dº	3	18	6
1 Dº	Robert Ironſide					
1 Dº	Widow Hatton					
1 Dº	Robert Anderſon					
1 Dº	Andrew Walker					
1 Dº	Ann Lorimer					
8 Gallons Brit. Spirits	Robert Catto	—	Dº	1	10	—
9 Dº	Alex. Cheyne	—	Dº	3	16	—
7 Dº & 1 Horſe	Will. Gordon	—	Dº	2	17	—
1 Still	Margᵗ Smith	—	Dº	1	7	—
1 Dº	Hugh MᶜPherſon					
1 Dº	Robert Dunn					
1 Dº	James Davidſon	—	Dº	—	9	—
1 Dº	Fraˢ Watt	—	Dº	1	14	—
1 Dº	Alex. Strachan					
1 Dº	Alex. Fullarton					
1 Dº	John Smith					
1 Dº	Will. Thomſon					
1 Dº	Will. Donald					
1 Dº	John More	—	Dº	—	9	—
4 Gall. Brit. Spirits	John Smith	—	Dº	1	—	—
3 Dº	Joſeph Booth	—	Dº	1	15	—
2 Dº	William Barrow					
2 Dº	Alex. Badenoch					
18 Dº	John Miller	—	Dº	7	8	—
2 Dº	James White	—	Dº	—	8	—
1 Still Tin	James Anton	—	Condemned.			
1 Dº	John Fordyce	—	Dº and ſold for	—	11	—

OBSERVATIONS.

General Note.

In this Account the Column for the Amount or Value *of the Seizures is not filled up, being the ſame as their Produce, which is inſerted in the Column entitled* Sums recovered or compounded for.

The Stills ſeized in this Collection were broken down agreeable to Law, and the Materials put up to Sale. Many of them having been made of Tin were of little or no Value.—The Produce of all the Seizures have been accounted for in Moieties between the King and Seizure Makers.

The Liſt of Proſecutions for Penalties is made out in a ſeparate Account.

Aberdeen Collection.—The **Account of Distillery Seizures, &c.**—*continued.*

GOODS SEIZED.	From whom.	Amount or Value.	Event of PROSECUTION.	SUM recovered or compounded for.			OBSERVATIONS.
		£. s.		£.	s.	d.	
1 Still Tin	Andrew M'Intoſh	—	Condemned.				
1 D°	James Paterſon	—	D° and ſold for	—	6	8	
1 D°	John Gillas	—	D°	—	6	8	
1 D° Tin	Helen Cantlay	—	Condemned.				
1 D°	James Stewart	—	D° and ſold for	1	—	—	
3 Gallons Britiſh Spirits	John Hay	—	D°	1	6	9	
1 Still	Jean Roſs						
1 D°	James Smith	—	D°	—	10	4	
3 Gallons Britiſh Spirits	William Dunn	—	D°	2	—	—	
1 Still	Francis Schrie	—	D°	—	9	—	
1 D°	John Young	—	D°	1	7	—	
1 D°	Charles Lawſon						
1 D°	D° Tulloch						
1 D°	John Catenoch						
18 Gallons Britiſh Spirits	J. S. Kenner	—	D°	9	5	9	
1 Still	James Gordon	—	D°	—	6	9	
1 D°	James Kelman	—	D°	2	6	6	
7 Gallons Britiſh Spirits and 1 Cart		—	D°	3	19	—	
3 D°	Gilbert Nicol	—	D°	—	15	—	
3 D° 1 Still Tin	James M'Donald	—	D°	—	15	—	
2 D°	John Merſon	—	D°	4	10	—	
2 D°	George Strachan						
2 D°	James Simpſon						
42 D°	George Hunter						
1 Still	James Anton	—	D°	—	6	4	
1 D°	David Young						
1 D°	Jean Renny	—	D°	—	12	9	
1 D°	John Torry						
1 D° Tin	Helen Cantley	—	Condemned.				
1 D° D°	Andrew M'Intoſh	—	D° and ſold for	—	13	6	
1 D°	Alexander Wilſon						
1 D°	John Copland						
1 D°	Walter Smith	—	D°	—	14	3	
1 D°	John Ferrier						
1 D°	James Wilſon	—	D°	—	9	—	
1 D°	David Souter	—	D°	3	2	—	
1 D°	James Clark						
1 D°	James Henderſon						
1 D°	Andrew Scott	—	D°	—	13	—	
1 D°	James Merſon	—	D°	2	8	6	
1 D°	Charles Goodall						
1 D°	James Berſet						
1 D°	James Maiſobb						
1 D°	James Kinnardy						
1 Copper	John Copland						
1 D°	William Smith						
7 Gallons of Britiſh Spirits	Dun. Cattanach	—	D°	2	10	—	
3 D°	John Simpſon						
7 D°	Alexander Robie	—	D°	2	2	—	
6 D°	William Taylor	—	D°	1	10	—	
1 Still Tin	David Grant	—	Condemned.				
1 D° D°	James Finlay						
1 D° D°	Francis Bine						
1 D° D°	John Ferguſon						
1 D°	James Hoſey	—	Condemned and ſold for	4	10	6	
1 D°	William Donaldſon						
1 D°	William Edward						
1 D°	Hugh Harper						
1 D°	Rob. Ruſk						
1 D°	Alexander Fullerton						
1 D°	Widow Henderſon						
1 D°	Will. Duncan						
1 D°	Shaw Cattanach						
1 D°	John Tytler						
1 D° and 1 Copper	Charles Young						
1 D°	John Smith						
1 Copper	Alexander Middleton						
1 Still	Francis Bine						
1 D°	John Donnil						
1 D°	William Elmſlie						

Aberdeen Collection.—The ACCOUNT of DISTILLERY SEIZURES, &c.—*continued.*

GOODS SEIZED.	From whom.	Amount or Value	Event of PROSECUTION.	SUM recovered or compounded for.			OBSERVATIONS.
		£. s.		£.	s.	d.	
1 Still	John Ewan	—	Condemned and ſold for	3	7	6	
1 Dº	Robert Emry						
1 Dº	John Roſs						
1 Dº	William Burnet						
1 Dº	Alexander Rawer						
1 Dº	George Neven						
1 Dº	William Hogg						
1 Dº	Robert Fiddes						
1 Dº	William Taylor						
1 Dº	Dun. Ritchie	—	Dº	—	10	6	
1 Dº	Alexander Dunn						
1 Dº	John Ellerſhauk	—	Dº	—	9	6	
1 Dº	Alexander Caiſney	—	Dº	—	10	—	
1 Dº	Andrew Lyon	—	Dº	2	12	—	
1 Dº	Alexander Mitchell						
1 Dº	John Willon						
1 Dº	James Smith						
1 Dº	James Callan						
1 Dº	Alexander Cowie						
1 Dº	Ann Lorimer						
6 Gallons of Britiſh Spirits	William Marr	—	Dº	1	—	—	
4 Dº	William Tawes	—	Dº	—	10	6	
8 Dº	Alexander Beattie	—	Dº	2	10	—	
4 Dº	John Chalmers	—	Dº	1	—	—	
5 Dº	John Riddle	—	Dº	1	—	—	
4 Dº	Robert Milne	—	Dº	1	10	—	
27 Dº	Andrew Fowler	—	Dº	9	—	—	
1 Still	Robert Roſs	—	Dº	—	7	6	
1 Dº	William Brown	—	Dº	—	10	6	
1 Dº	John Maron	—	Dº	—	10	—	
1 Dº	George Petrie	—	Dº	—	11	6	
1 Dº	William Thomſon	—	Dº	—	14	—	
1 Dº	Alexander Barnet	—	Dº	—	12	—	
1 Dº Tin	John Gills	—	Condemned.				
1 Dº Dº	Dº						
1 Dº Dº	Walter Smith						
6 Gallons of Britiſh Spirits	James Brown	—	Dº and ſold for	1	10	—	
21 Dº	Hugh Gordon	—	Dº	5	5	—	
8 Dº	Richard Gibb	—	Dº	1	15	6	
18 Dº	John Henderſon	—	Dº	5	10	—	
1 Still	Widow Birnie	—	Dº	—	6	8	
2 Dº	Elſp. Stewart	—	Dº	1	10	—	
1 Dº	John Reid	—	Dº	—	18	6	
1 Dº	Alexander M'Laughlane	—	Dº	—	10	—	
1 Dº	Peter Brimer	—	Dº	—	10	—	
1 Dº	James Morrice	—	Dº	—	10	—	
1 Dº	David Walker	—	Dº	1	—	—	
18 Gallons of Britiſh Spirits	Donald Robertſon	—	Dº	7	—	—	

Hu. Broughton, Accomptant.

AIR COLLECTION.

GOODS SEIZED.	From whom.	Amount or Value	Event of Prosecution.	Sum recovered or compounded for.			OBSERVATIONS.
		£. s.		£.	s.	d.	
11 Gallons Britiſh Spirits	James M'Kean	—	Condemned and ſold for	5	10	—	
510 Dº	James M'Farlane	—	Compoſition	50	—	—	
9 Dº	James Muir	—	Condemned and ſold for	2	12	—	
9 Dº	Robert Lawſon	—	Dº	4	1	—	
36 Dº	Hugh Cowan	—	Dº	15	4	10	
10 Dº	John M'Millan	—	Dº	2	14	9	The Produce of all the Seizures made in this Collection have been accounted for in Moieties between the King and Seizure Makers. After Condemnation of the Stills they were broken down agreeable to Law, and the Materials put up to Sale. Thoſe of Tin were of almoſt no Value.
4 Dº	Arch. Thomſon	—	Dº	1	4	—	
4 Dº	Unknown	—	Dº	—	14	—	
30 Dº	John Hamilton	—	Dº	11	1	5	
18 Dº	M. Mathiſon	—	Dº	9	19	6	
9 Dº and 9 Gall. Wine	Ja. Goldie	—	Dº	10	17	6	
81 Dº	John M'Kelvie	—	Dº	40	17	10	
18 Dº	Hugh Law	—	Dº	9	13	6	
1 Still, Tin	Eliz. Laira	—	Condemned.				
1 Dº	Walter Baine						
1 Dº	Ja. Fairbairne						The Names of the Perſons proſecuted for Penalties are inſerted in a ſeparate Account.
1 Dº	Rob. Galbraith						
1 Dº	M. Stewart						
1 Dº	Cath. Weir						
1 Dº	Iſabel Stewart						
1 Dº	David Brown						
1 Dº	James Steele	—	Dº and ſold for	—	18	—	
2 Dº and 1 Copper	John Graham	—	Dº	—	15	—	
1 Dº Copper	Peter M'Phun	—	Dº	7	19	1	
1 Dº	Hum. M'Farlane						
1 Still, Tin	Mrs. Harvie	—	Condemned				
1 Dº	Walter Alexander	—	Dº and ſold for	1	9	4	
1 Dº	Alex. Logan	—	Dº	—	2	—	
1 Dº	Dº	—	Dº	—	2	6	
2 Dº	Fra. Barclay	—	Dº	1	—	8	
1 Dº	Alex. Logan	—	Dº	—	2	6	
13 Gallons Britiſh Spirits	Tho. Keir	—	Dº	4	8	10	
10 Dº	Will. Scott	—	Dº	4	11	8	
15 Dº	Alex. Colquhoun	—	Dº	6	15	—	
8 Dº	Alex. M'Farlane	—	Dº	2	8	—	
19 Gallons Britiſh Spirits	Alex. M'Farlane	—	Dº	4	5	6	
9 Dº	Don. M'Ewan	—	Dº	2	8	—	
8 Dº	Peter M'Lean	—	Dº	1	16	—	
12 Dº	Alex. M'Farlane	—	Dº	2	14	—	
30 Dº	Dº	—	Dº	7	2	—	
38 Dº	Dº	—	Dº	9	10	—	
1 Still	Arch. Campbell	—	Dº	—	15	9	
7 Gallons Britiſh Spirits	Alex. M'Farlane	—	Dº	2	2	—	
3 Dº	John Lyon	—	Dº	—	16	9	
15 Dº	Hugh Donaldſon	—	Dº	5	16	4	
9 Dº	Will. Rankine	—	Dº	2	5	—	
10 Dº	Will. Boyd	—	Dº	3	3	—	
9 Dº	Alex. Walker	—	Dº	3	8	—	
4 Dº Gin	Mathew Willock	—	Dº	1	4	—	
8 Dº Spirits	Will. Oſburne	—	Dº	2	4	—	
34 Dº and 1 Horſe and Cart	John Watt	—	Dº	16	—	—	
11 Dº	Helen Barber	—	Dº	2	4	—	
8 Dº Brandy	Peter Campbell	—	Dº	3	4	—	
8 Dº Dº	Thomas Willſon	—	Dº	2	18	6	
13½ Dº Dº	Hugh Wallace	—	Dº	2	15	—	

Hu. Broughton, Accomptant.

ARGYLE NORTH COLLECTION.

GOODS SEIZED.	From whom.	Amount or Value.	Event of Prosecution.	Sum recovered or compounded for.			OBSERVATIONS.
		£. s.		£.	s.	d.	
1 Still	Duncan M‘Callum	—	Condemned and ſold for	1	4	—	The Stills ſeized in this Collection were, after Condemnation, broken down, and the Materials, when of any Value, ſold. The Produce of them as well as of the Seizures of Britiſh Spirits have been accounted for in Moieties between the King and Seizure Makers. The Liſt of Proſecutions for Penalties is made out in a ſeparate Account.
1 Dº	Dugd M‘Gregor	—	Dº	16	11	3½	
1 Dº and 1 Copper	Ken. Douglas						
1 Dº	James M‘Donald						
1 Dº	John Gillies	—	Dº	5	8	4	
1 Dº	Donald M‘Corqudale						
1 Dº	J. Walker *alias* Campbell						
1 Dº Copper	Archibald M‘Larty						
1 Dº	James M‘Lean						
1 Dº	Mary Graham	—	Dº	3	2	—	
1 Dº and 1 Dº Copper	Donald M‘Taviſh						
1 Dº and 1 Dº	Duncan M‘Taviſh						
2 Dº	Donald Johnſtone						
8 Gallons Britiſh Spirits	Mary M‘Aull	—	Dº	1	4	—	
1 Still	Lauch. Sinclair						
1 Dº	Allan Cameron	—	Dº	2	11	—	
1 Dº	Rodk Ferguſon	—	Dº	3	16	6	
30 Gallons Britiſh Spirits	John Douglaſs	—	Reſtored	—			
1 Still	Kath. Neven	—	Condemned and ſold for	5	6	—	
1 Dº	Rodger M‘Richern						
1 Dº	Donald M‘Gillvray						
1 Dº	John M‘Gilvray						
1 Dº	Ann M‘Leiſh	—	Dº	1	10	—	
1 Dº	Ann Campbell						
1 Dº and 1 Copper	Neil White						
1 Dº	Duncan Ferguſon	—	Dº	1	5	—	
1 Dº and 1 Copper	M. Campbell						
1 Dº	Alexander Carr						
1 Dº	Duncan Ferguſon	—	Dº	1	13	4	
1 Dº	Duncan Thomſon						
1 Dº	Alexander Campbell						
1 Dº	Duncan Ferguſon						
1 Dº	Unknown						
1 Dº	Colin Campbell						
55 Gallons Britiſh Spirits	Angus Leitch	—	Dº	20	1	8	
1 Still	Colin Campbell						
1 Dº	Ang. Leitch						
1 Dº	Neil Buchanan						
1 Dº	James M‘Lean						
1 Dº	John Jackſon						
1 Dº	Dugl Campbell						
1 Dº	Alexander Graham						
10 Gallons Britiſh Spirits	Malcolm Campbell						
1 Still	Donald M‘Phedriſh						
1 Dº	Charles M‘Arthur						
1 Dº	Duncan M‘Illevan	—	Dº	18	2	—	
1 Dº	Peter M‘Intyre						
1 Dº	Charles M‘Lean						
1 Dº	Angus Leitch						
1 Dº	John M‘Braine						
30 Gallons Britiſh Spirits	Duncan M‘Taviſh						
1 Still	William Smith						
1 Dº	Margaret M‘Cairn						
1 Dº	Duncan Campbell						
1 Dº	Peter M‘Intyre						
1 Dº	Donald M‘Intyre						
1 Dº	Margaret M‘Cairn						
1 Dº	Sarah M‘Cairn						
1 Dº	John Jackſon						
1 Dº	Widow M‘Alpin						
1 Dº	Alexander Graham						
1 Dº	James M‘Lean						
1 Dº	John M‘Neill						
1 Dº	David M‘Leod						
1 Dº and 1 Copper	Donald M‘Intyre						
1 Dº and 1 Dº	Malcolm M‘Intyre						
1 Dº	Archibald M‘Intyre						
1 Dº	Duncan Turner						

Argyle North Collection.—The Account of Distillery Seizures, &c.—*continued.*

GOODS SEIZED.	From whom.	Amount or Value. £. s.	Event of Proſecution.	Sum recovered or compounded for. £.	s.	d.	OBSERVATIONS.
1 Still	Donald M'Phedriſh	—	Condemned and ſold for	23	3	6	
10 Gallons Britiſh Spirits	John Gillies						
18 Do	Hugh Gillies						
1 Still	Dug. Campbell						
1 Do	Angus M'Dowall						
1 Do	Archibald Munro						
1 Do	William Smith						
1 Do	John Stewart						
1 Do	John Innes	—	Do	3	6	—	
1 Do	Colin Turner	—	Do	2	13	9	

Hu. Broughton, Accomptant.

ARGYLE SOUTH COLLECTION.

GOODS SEIZED.	From whom.	Amount or Value.	Event of Proſecution.	£.	s.	d.	OBSERVATIONS.
1 Still and Worm	Dugd M'Naughton	—	Condemned and ſold for	1	7	—	After Condemnation of the Stills ſeized in this Collection, they were broken down, and the Materials put up to ſale; many of them, being made of Tin, were of no Value. The Produce of all the Seizures have been accounted for in Moieties between the King and Seizure Makers. The Liſt of Proſecutions for Penalties is made out in a ſeparate Account.
2 Do	Duncan Leitch	—	Do	1	15	—	
1 Do and Do	Archibald Taylor	—	Do	—	17	6	
1 Do and Do	David Stewart	—	Do	2	—	—	
1 Do and Do	Moir Kelly	—	Condemned.				
1 Do Caron Metal	Widow Pate						
1 Do and Do	Margaret M'Iſaac						
1 Do and Do	Margaret Dryburgh						
1 Do and Do	Mary Armour						
1 Do and Do	Duncan Brolachan	—	Do				
1 Do and Do	Rach. M'Naught						
1 Do and Do	Iſabel M'Neill						
1 Do and Do Tin	Duncan M'Intire	—	Do				
1 Do	Robert Smith						
1 Do and Do	Donald Arnot						
1 Do	William Fleming						
1 Do and Do	Margaret M'Farlane						
1 Do and Do	Donald Arnot						
1 Do	Donald M'Lean	—	Do				
1 Do and Do Caſt Metal	Jean M'Conochy						
1 Do	Donald M'Kewhan						
1 Do	Do						
1 Do and Do	Margaret Dryburgh						
1 Do and Do	Catharine Martine						
1 Do and Do	Robert Clark						
1 Do and Do Tin	Mary Smith	—	Do				
1 Do and Do	Mary Taylor						
1 Do and Do	Mary Longville						
1 Do and Do	Mary Kellie						
1 Do and Do	Peter Taylor						
1 Do and Do	Margaret Taylor						
1 Do and Do	Ann M'Dondald						
1 Do and Do	Barbary Clark						
1 Do and Do	Neil Kelly	—	Do				
1 Do and Do	Ann Brown						
1 Still Tin	Donald Munro	—	Do				
2 Do & 1 Worm Caſt Metal	Archibald Duff	—	Do				
1 Do and Do	Neil Downie						
1 Do and Do	James Brown						
1 Do and Do	Duncan M'Millan						
1 Do and Do	Donald Campbell	—	Do				
1 Do and Do	Archibald Craig						
1 Do and Do	John Wyllie						
1 Do and Do	Iſabel Brolachan						
1 Do and Do	Edward Ferguſon	—	Do and ſold for	—	6	—	
1 Do	Duncan Leitch	—	Do	—	13	6	
9 Gallons Britiſh Spirits	Peter Orr	—	Do	2	14	—	
9 Do Do	John Budge	—	Reſtored.				
1 Still and Worm	Iſabel M'Aliſter	—	Condemned and ſold for	—	13	6	
1 Do and Do Tin	John Wyllie	—	Condemned				
1 Do and Do	Thomas Greenlees	—	Do and ſold for	2	15	—	
1 Do and Do	Alexander Cran	—	Do	2	—	—	

Argyle South Collection.—The ACCOUNT of DISTILLERY SEIZURES, &c.—*continued.*

GOODS SEIZED.	From whom.	Amount or Value.		Event of PROSECUTION.	SUM recovered or compounded for.			OBSERVATIONS.
		£.	s.		£.	s.	d.	
1 Still	John M‘Michael	—		Condemned and ſold for	—	12	—	
1 Dº and Worm	Andrew Ralſtone	—		Dº	1	5	—	
1 Dº and Dº Tin	John M‘Geachy	—		Condemned.				
1 Dº and Dº	Angus M‘Innes	—		Dº and ſold for	—	7	6	
1 Dº and Dº Caſt Metal	Archibald Thomſon	—		Condemned.				
1 Dº and Dº	James Stewart							
1 Dº	On the Highway							
5 Gallons Britiſh Spirits	Daniel Murphy	—		Dº and ſold for	1	10	—	
1 Still	George M‘Millan	—		Dº	—	15	—	
1 Dº Caſt Metal and Tin	Moir Graham	—		Condemned.				
1 Dº	Donald M‘Intire							
1 Dº	Moir Taylor							
1 Dº	M. M‘Naughton and M‘Eachen							
1 Dº	M. M‘Eachen, &c.							
1 Dº	Margaret Moriſon							
1 Dº	A. Stewart & J. Kelly							
1 Worm	James Harvey and J. M‘Innes							
1 Still and Worm	Duncan M‘Eachen							
1 Worm & Still Caſt Metal and Tin	John Malloy							
1 Worm	Peter M‘Conochy							
1 Still	Unknown							
1 Dº	Donald M‘Sparran							
1 Dº and Worm	Andrew Wyllie							
1 Dº - Dº	Mary M‘Eachen, &c.							
1 Dº - Dº	James Armour	—		Dº and ſold for	1	10	6	
1 Dº	Robert Smith	—		Dº	2	10	—	
1 Worm	A. & H. M‘Neil	—		Dº	—	3	—	
1 Still and Worm	John M‘Lean	—		Dº	—	11	6	
1 Dº	John Hamilton	—		Dº	1	5	—	
1 Dº	John Millar	—		Dº	—	17	6	
1 Dº and Dº	Thomas M‘Hinch	—		Dº	—	13	6	
1 Dº & 23 Gall. Br. Spirits	Matthew M‘Fie	—		Dº	6	—	—	
2 Dº Tin	George M‘Millan	—		Condemned.				
1 Dº	Unknown							
9 Gal. Britiſh Spirits	Alexander Johnſtone	—		Dº and ſold for	1	19	6	
1 Still Caſt Metal	Mary M‘Taviſh	—		Condemned.				
1 Dº	Highway							
1 Dº	John Campbell							
1 Dº	William Dawſon							
1 Dº	John M‘Lean							
1 Dº	Unknown							
1 Dº	Neil M‘Intagart							
40 Gallons Britiſh Spirits	Alexander Brown	—		Reſtored.				
9 - Dº	John Archibald	—		Condemned and ſold for	2	—	—	
1 Still and Worm	John M‘Michael	—		Dº	—	17	6	
1 Dº - Dº Caſt Metal	John Wilſon	—		Condemned.				
1 Dº	Margaret M‘Innes							
1 Dº	James Hair							
1 Dº	Unknown							
1 Dº	Nancy M‘Millan							
2 Stills Caſt Metal	H. and L. M‘Eachen	—		Dº				
1 Dº	D. and H. M‘Michael	—		Dº and ſold for	1	1	—	
1 Dº & Worm Caſt Metal	Alexander M‘Pherſon	—		Condemned.				
1 Dº and Dº	Catharine Gilchriſt							
5 Gallons Britiſh Spirits	Alexander M‘Donald	—		Dº and ſold for	1	1	—	
1 Still Caſt Metal and Tin	Ann M‘Intagart	—		Condemned.				
1 Dº	Archibald Gilchriſt							
1 Dº and Worm	Lach. M‘Neill							
1 Dº and Dº	Mal. Currie							
1 Dº	Archibald Boyd							
1 Dº	Ann Clark							
1 Dº	Mary Cordiner							
4 Dº	James Hair							
1 Dº	Archibald Stewart							
1 Dº	A. and J. M‘Cormaig							
1 Dº	J. and R. Hunter							
1 Dº	Bell M‘Neill							
1 Worm	John M‘Eachen							
1 Dº	Margaret Sharp							

Argyle South Collection.—The ACCOUNT of DISTILLERY SEIZURES, &c.—*continued.*

GOODS SEIZED.	From whom.	Amount or Value.	Event of PROSECUTION.	Sum recovered or compounded for.			OBSERVATIONS.
		£. s.		£.	s.	d.	
1 Still Worm	Edward Ferguſon	—	Condemned and ſold for	1	4	—	
1 D° and D°	David Brown	—	D°	1	10	—	
1 D°	Allan M'Naught	—	D°	2	2	—	
1 D° Tin	John M'Phail	—	Condemned.				
1 D°	Dun. Leitch						
1 D°	Dug. M'Millan						
1 D°	John M'Allum						
1 D°	John M'Cook	—	D° and ſold for	—	12	6	
1 D° and Tin	John Murphy	—	Condemned.				
1 D°	Robert Ewing	—	D° and ſold for	—	17	6	
1 D° and Worm Tin	Archibald M'Conorchy	—	Condemned.				
12 Gallons Britiſh Spirits	Archibald M'Millan	—	D° and ſold for	3	—	—	
1 Still Tin	Dun. Ferguſon	—	Condemned.				
1 D°	Peter M'Kirvin						
12 Gallons Britiſh Spirits	John Ryburn	—	D° and ſold for	3	—	—	
1 Still	James M'Eachen	—	Condemned.				
1 Still and Worm, Caſt Metal and Tin	Alexander Craw	—	D°				
1 D°	John M'Arthur						
1 Worm	Mal. Levingſtone						
1 Still	Alex. M'Alliſter						
1 D°	Mal. Levingſtone						
1 D°	Ann M'Fadzen						
1 D°	Rodger M'Gill						
1 D°	Edward Brown						
1 D° and Worm	Margaret Heydman						
1 D°	Unknown						
1 D°	——— Reid						
1 D°	John M'Arthur						
1 D°	Mal. Currie						
1 D°	Arch. Carmichael						
1 D°	Arch. Smilt						
1 D°	John M'Phail						
1 D°	John Galbraith						
1 D°	Ann M'Fadzen						

Hu. Broughton, Accomptant.

CAITHNESS COLLECTION.

GOODS SEIZED.	From whom.	Amount or Value.	Event of PROSECUTION.	Sum recovered or compounded for.			OBSERVATIONS.
		£. s.		£.	s.	d.	
1 Still	John Andrew	—	Condemned and ſold for	1	1	—	After condemnation of the Stills they were broken down and rendered unfit for Uſe, and the Materials ſold. The Produce of all the Seizures in this Collection have been accounted for in Moieties between the King and Seizure Makers. The Proſecutions for Penalties are inſerted in a ſeparate Account.
8 Gallons Britiſh Spirits	Janet Bine	—	D°	4	1	—	
1 Still	Donald Campbell	—	D°	1	—	—	
1 D°	William Campbell	—	D°	1	2	—	
3 Gallons Britiſh Spirits	Alexander Sinclair	—	D°	1	1	—	
1 Still	James Steven	—	D°	1	8	6	
1 D°	Francis Swanſon	—	D°	1	8	6	
1 D°	Donald M'Kay	—	Reſtored.				
1 D°	John Bruce	—	Condemned and ſold for	—	17	—	
1 D° and 10 Gall. Britiſh Spirits	James Steven	—	D°	3	14	—	
4 Gallons D°	William Laird	—	D°	2	—	—	
1 Still	John Clyne	—	D°	1	3	—	
1 D°	John Andrew	—	D°	—	15	—	
1 D°	George Keith	—	D°	—	15	—	
4 Gallons Britiſh Spirits	Margaret M'Kay	—	D°	1	10	—	
1 Still	William Duman	—	D°	—	18	—	
1 D°	John Robertſon	—	D°	1	1	—	
1 D°	John Sinclair	—	D°	—	3	6	
1 D°	John M'Donald	—	D°	1	—	—	
1 D°	James M'Beath	—	D°	—	19	6	
1 D°	James Sutherland	—	D°	6	—	—	
1 D°	Alexander M'Kay						
1 D°	Chriſtopher M'Kay						
1 D°	John M'Donald						
1 D°	William Sutherland	—	D°	2	12	2	
1 D°	W^m & Geo. Gunns						
30 Gallons Britiſh Spirits	Hugh Leſlie	—	Reſtored.				
30 D°	George Murray						
1 Still	Dun. Campbell	—	Condemned and ſold for	1	4	—	

Hu. Broughton, Accomptant.

DUMFRIES COLLECTION.

GOODS SEIZED.	From whom.	Amount or Value. £ s.	Event of PROSECUTION.	SUM recovered or compounded for. £	s.	d.	OBSERVATIONS.
1 Still & 9 Gal. Br. Spirits	Henry M'Caull	—	Condemned and ſold for	8	10	10	The Seizures condemned and ſold have been accounted for in Moieties between the King and Seizure Makers. The Stills were broken down, previous to being ſold, agreeable to Law. The Proſecutions for Penalties are inſerted in a ſeparate Account.
1 D° and 8 D°	David Baird	—	D°	2	8	—	
1 D°	James Douglas	—	D°	1	12	—	
10 Gallons Britiſh Spirits	Hugh M'Crea	—	Reſtored				
1 Still	John Roddick	—	Condemned and ſold for	2	14	—	
17 Gallons Britiſh Spirits	Janet Anderſon	—	D°	7	—	—	
1 Still	Robert Caldow	—	D°	—	19	6	

Hu. Broughton, Accomptant.

FIFE COLLECTION.

GOODS SEIZED.	From whom.	Amount or Value. £ s.	Event of PROSECUTION.	SUM recovered or compounded for. £	s.	d.	OBSERVATIONS.
1 Still, Tin	James Pye	—	Condemned				The Seizures condemned and ſold have been accounted for in Moieties between the King and Seizure Makers. The Stills were broken down after Condemnation. The Proſecutions for Penalties are inſerted in a ſeparate Account.
35 Gallons Brit. Spirits	Charles Taylor	—	Reſtored				
9 D°	James Beveridge	—	D°				
5 D°	Will. Dall	—	D°				
1 Still	David Lindſay	—	Condemned and ſold for	2	11	—	
1 D°	D°	—	D°	1	1	9	
7 Gallons Britiſh Spirits	Will. M'Gregor	—	D°	1	1	—	
1 Still	John Reed	—	D°	—	15	—	

Hu. Broughton, Accomptant.

GLASGOW COLLECTION.

GOODS SEIZED.	From whom.	Amount or Value. £ s.	Event of PROSECUTION.	SUM recovered or compounded for. £	s.	d.	OBSERVATIONS.
16 Gallon Britiſh Spirits	William Fairlay	—	Condemned and ſold for	6	8	—	After Condemnation of the Stills ſeized in this Collection they were broken down, and the Materials put up to Sale. The Produce of all the Seizures have been accounted for in Moieties between the King and Seizure Makers. The Names of the Perſons proſecuted for Penalties are inſerted in a ſeparate Account.
19 D°	James Lang	—	D°	7	12	—	
1 Still and Worm	John M'Farlane	—	D°	1	6	10	
1 D° D°	Mal. M'Farlane						
1 D° D°	Don. M'Callum	—	D°	—	18	6	
1 D° D°	Will. Ramſay						
1 D°	Ja. M'Alpine	—	D°	1	2	10	
1 D° D°	Dun. M'Gregor						
1 D° D°	Ja. M'Alpine						
1 D° D°	Rod. Ferguſon	—	D°	—	18	3	
1 D° D°	D°						
1 D°	Don. M'Gibbon						
1 D° D°	John M'Farlane						
1 D° D°	D n. Ferguſon						
1 D°	Mrs. Blair						
1 D° D°	Tho. Moriſon	—	D°	—	14	6	
2 D° 1 D°	John M'Farlane	—	D°	1	7	—	
1 D° D°	Tho. Moriſon						
1 D°	Will. Buchanan	—	D°	1	7	1	
1 D° D°	John M'Ewan						
1 D° D°	John M'Arthur						
1 D°	Arch. Campbell	—	D°	—	1	—	
2 D° 1 D°	Mal. M'Farlane	—	D°	2	14	6	
2 Gallons Britiſh Spirit	Ja. M'Alpine	—	D°	1	—	—	
12 D°	Rob. Miller	—	Reſtored				
9 D°	Mrs. French	—	D°				
62 D°	Mrs. Mitchell	—	D°				
1 Still	J. Symington	—	Condemned and ſold for	1	3	9	
1 D°	Jean Smellie	—	D°	1	5	4	
22 Gallons Britiſh Spirits	John Rowand	—	D°	10	—	—	
5 D°	Dug. M'Coll	—	D°	1	3	—	
9 D°	Will. Stewart	—	D°	2	5	9	
10 D°	Tho. Craig	—	D°	4	10	9	
7 D°	D°	—	D°	3	1	9	
3 D°	Unknown	—	D°	—	19	—	

Glaſgow Collection—The Account of Distillery Seizures, &c.—*continued.*

GOODS SEIZED.	From whom.	Amount or Value.	Event of Prosecution,	Sum recovered or compounded for.			OBSERVATIONS.
		£. s.		£.	s.	d.	
32 Gallons Britiſh Spirits	James M'Adam	—	Condemned and ſold for	11	8	9	
5 D°	John M'Farlane	—	D°	2	15	10	
1 Still	John Govan	—	D°	—	17	10	
1 D°	Andrew Willſon	—	D°	1	11	8	
1 D°	George Reid	—	D°	2	18	9½	
9 Gall. Brit. Spirits	Unknown.	—	D°	2	3	9	
1 Still	James Gardner	—	D°	—	7	9½	
1 D°	Will. Black	—	D°	—	—	6	
1 D°	Unknown.	—	D°	—	—	6	
1 D°	David Nicol	—	D°	—	15	—½	
4 Gall. Brit. Spirits	Rou. M'Nicol	—	D°	—	16	—	
4 D°	Unknown.	—	D°	—	15	3	
1 Worm	Rob. Jardine	—	D°	1	2	3	
20 Gall. Brit. Spirits	Ro Smith	—	D°	14	15	—	
1 Still	Donald Ferguſon	—	D°	2	3	2	
1 D° and Worm	Mal. M. Farlane						
1 D°	Donald M'Callum	—	D°	2	3	2	
1 D° D°	Geo. M'Farlane						
1 D°	Donald Ferguſon	—	D°	1	3	9	
1 D° D°	Geo. M'Farlane						
1 D°	Dug. M'Lean						
1 D° D°	Geo. M'Farlane						
1 D°	Thomas Willſon	—	D°	1	5	—	
1 D°	William Mitchell						
1 D° D°	Mal. M'Farlane						
1 D°	D°						
1 D°	Mrs. Blair						
1 D° D°	Mal. M'Farlane						
1 D°	Unknown	—	D°	1	3	—	
1 D°	James M'Kechney						
1 D°	James M'Alpine						
1 D° D°	John M'Farlane	—	D°	1	13	3	
1 D°	John M'Keller						
1 D°	James M'Arthur						
1 D° D°	Thomas Morriſon						
1 D° D°	John Stewart						
1 D° D°	John Uſe						
1 D° D°	Elizabeth Cameron						
1 D°	John Uſe	—	D°	—	19	6	
1 D°	John Fairlay						
1 D° D°	John M'Arthur						
1 D° D°	Thomas Moriſon						
1 D°	John M'Alpine						
1 D° D°	Peter Strang						
1 D°	John Batiſon						
1 D° D° & 1 Boll Malt	John Uſe	—	D°	1	4	2	
1 D° D°	D°						
1 D° D°	John M'Kellar	—	D°	—	6	9	
1 D°	Dun. M'Farlane	—	D°	1	10	—	
46 Gallons Brit. Spirits	Robert Menzies	—	16 Gall. D° & 30 Gall. Reſtored	2	11	—	
9 D°	John M'Aulay	—	D°	1	18	—	
9 D°	James Stewart	—	D°	1	10	6	
10 D°	John M'Walter	—	Reſtored.				
6 D°	William Glen	—	Condemned and ſold for	—	18	—	
6 D°	D°	—	D°	1	—	—	
100 D°	James Ogilvie	—	D°	25	—	—	

Hu. Broughton, Accomptant.

HADDINGTON COLLECTION.

GOODS SEIZED.	From whom.	Amount or Value.	Event of Prosecution,	Sum recovered or compounded for.			OBSERVATIONS.
		£. s.		£.	s.	d.	
10 Gall. Britiſh Spirits	Robert Thomſon	—	Condemned and ſold for	2	2	—	Accounted for in Moieties between the King and Seizures Makers.
10 D°	Iſabel Manderſon	—	D°	3	16	1½	
10 D°	Robert Meldrum						
10 D°	R. Aitken	—	Reſtored.				
32 D°	James Hamilton	—	D°				No Penalties in this Collection.
8 D°	D°						
1 Still	Marg^t Roy	—	D°				

Hu. Broughton, Accomptant.

INVERNESS COLLECTION.

GOODS SEIZED.	From whom.	Amount or Value.	Event of PROSECUTION.	SUM recovered or compounded for.			OBSERVATIONS.
		£. s.		£.	s.	d.	
20 Gallons Britiſh Spirits and 1 Still	Tho. Stewart and Co.	—	Condemned and ſold for	11	—	—	All the Stills ſeized in this Collection were broken down and rendered unfit for Uſe, after Condemnation, and the Materials put up to Sale.—Many of them being made of them being made of Tin were of little or no Value. The Produce of their Materials, as well as of the Britiſh Spirits ſeized, have been accounted for in Moieties between the King and Seizure Makers. The Proſecutions for Penalties are inſerted in a ſeparate Account.
1 Still	Donald M‘Kay						
1 D°	John M‘Kenzie						
1 D°	John Matheſon						
4 Gallons Britiſh Spirits	Murdoch M‘Iver	—	D°	5	4	—	
8 D°	James Innes						
4 D°	Widow Gooldy	—	D°	1	10	—	
6 D°	Alexander Munro	—	D°	2	16	—	
8 D°	Alexander Urquhart	—	D°	3	10	—	
8 D°	James Jameſon	—	D°	3	—	—	
1 Still	Ken. Baine	—	D°	1	19	1	
1 D°	Rory M‘Donald						
1 D°	Rory Grant						
1 D°	Alexander Mackenzie						
1 D°	Donald Gray	—	D°	2	19	4	
1 D°	Hector Urquhart						
1 D°	John Gow						
1 D°	Alexander Bain						
1 D°	Alex. M‘Donald	—	D°	2	19	2	
1 D°	Rory M‘Kenzie						
1 D°	D^d and Dun. Chiſholm						
1 D°	Tho. M‘Redy						
1 D°	Alexander Urquhart	—	D°	6	—	3	
1 D°	John Simpſon	—	D°	2	8	2	
1 D°	J. and D. Roſs						
1 D°	John Roſs						
1 D°	William M‘Kenzie						
1 D°	John Roſs						
1 D°	Tho. and Geo. Roſs						
1 D°	Ken. M‘Lenan	—	D°	7	4	6	
1 D°	Andrew Matheſon						
1 D°	William M‘Kay						
1 D°	William Chiſholm						
1 D°	John Logan						
1 D°	John M‘Kenzie						
1 D°	John Douglaſs	—	D°	2	3	10	
1 D°	Donald Gray						
1 D° Tin	Farq. Baxter	—	Condemned.				
1 D°	Alexander Gillan						
1 D°	Dohald M‘Iver	—	D° and ſold for	1	10	1	
1 D°	Donald Douglaſs						
1 D°	John Munro						
1 D°	Alexander M‘Crab						
1 D°	William Hipman						
1 D°	Alexander M‘Leod	—	D°	2	14	5	
1 D°	John Chiſholm						
1 D°	Alexander M‘Lenan						
1 D°	Duncan M‘Kenzie						
12 Gallons Britiſh Spirits	John M‘Donald	—	D°	4	10	—	
1 Still	Mur. M‘Donald	—	D°	2	8	2	
1 D°	William Roſs						
1 D°	Colin Matheſon						
1 D°	Don^d and J. Thomſon	—	D°	6	3	11	
1 D°	Donald Feuld						
1 D°	Donald Contaſh						
1 D°	John Murray						
1 D°	James Urquhart						
1 D°	Donald M‘Kenzie						
32 Gallons Britiſh Spirits	John Forbes	—	D°	13	1	—	
1 Still Tin	Alexander Grant	—	Condemned.				
1 D°	John Thomſon	—	D° and ſold for	—	19	3	
1 D°	Alexander M‘Lean						
8 Gallons Britiſh Spirits	John Thomſon	—	D°	3	—	—	
1 Still Tin	Donald Skinar	—	Condemned.				
1 D°	Hugh Roſs	—	D° and ſold for	2	9	4	
1 D°	Robert Practon						
1 D° Tin	William Munro	—	Condemned.				
1 D°	William Hay						
1 D°	Robert Gordon						
1 D°	William Grant						

Inverneſs Collection.—The ACCOUNT of DISTILLERY SEIZURES, &c.—*continued.*

GOODS SEIZED.	From whom.	Amount or Value.	Event of PROSECUTION.	SUM recovered or compounded for.			OBSERVATIONS.
		£. s.		£.	s.	d.	
1 Still Tin	Robert Calder	—	Condemned.				
1 Dº	Hugh Fraſer						
1 Dº	Alexander Mann						
1 Dº	Peter Grant						
1 Dº	George Petrie						
1 Dº	John Stewart	—	Dº and ſold for	—	12	8	
1 Dº	James Lai y	—	Dº	—	15	10	
1 Dº and 1 Copper	Robert Duman	—	Dº	2	10	6	
1 Dº	John Lee	—	Dº	—	17	5	
1 Dº	James Stewart	—	Dº	2	8	7	
1 Dº	Colin Leſlie						
1 Dº Tin	William Shaw	—	Condemned.				
1 Dº	James Innes	—	Dº and ſold for	1	11	8	
1 Dº	Thomas Middleton	—	Dº	—	15	—	
1 Dº	John Cook	—	Dº	—	10	3	
1 Dº	Paul M'Pherzon	—	Dº	2	10	4	
1 Dº	James Smith						
1 Dº	Margᵗ Callum	—	Condemned.				
1 Dº Tin	Charles Stewart						
1 Dº and 1 Copper	Alexander Leſlie	—	Dº and ſold for	4	12	—	
1 Dº	Lewis Stewart	—	Dº	1	5	4	
1 Dº	James Bain	—	Dº	3	3	8	
1 Copper	James Begg		Dº				
1 Still	Robert Moir	—	Dº	2	12	3	
1 Dº	Robert Gordon						
1 Dº	J hn Garrow						
1 Dº	Colin Leſlie	—	Dº	2	11	8	
1 Dº	John Hay	—	Dº	—	12	8	
1 Dº and 7 Gallons Britiſh Spirits	James Roy	—	Dº	1	14	9	
1 Dº	John Hepburn	—	Dº	—	14	3	
1 Dº	John Stephen	—	Dº	1	9	3	
1 Dº	John Ruſſell	—	Dº	1	4	7	
1 Dº and 1 Copper	John Stephen	—	Dº	2	11	7	
1 Dº	William Golice	—	Dº	1	8	6	
1 Still	Donald Cameron	—	Dº	5	10	1	
1 Dº	Alexander Stewart						
1 Dº	Colin Leſlie						
1 Dº	Helen Smith	—	Dº	1	3	9	
1 Dº Tin	Alexander Stalker	—	Condemned.				
1 Dº	Robert Duman	—	Dº and ſold for	1	5	4	
1 Dº Tin	Charles Stewart	—	Condemned.				
1 Dº	James Tulloch						
1 Dº	Margaret Callum						
1 Dº	Alexander Falconer						
32 Gallons Britiſh Spirits	Donald Bine	—	Dº and ſold for Damaged and Inlaked	2	—	—	
12 Dº	Widow Croſs	—	Dº	5	—	—	
8 Dº	William Roſs	—	Dº	2	12	—	
54 Dº	John Provoſt and Co.	—	Dº	23	11	1½	
9 Dº	John Roſs	—	Dº	3	18	6	
9 Dº	Donald Bain	—	Dº	5	13	5	
4 Dº	Finlay M'Calla	—	Dº	1	14	10	
36 Dº	Donald Roſs	—	Dº	15	14	1	
20 Dº	Dº	—	Dº	8	14	6	
4 Dº	Mary Murray	—	Dº	1	14	10	
20 Dº	Alexander Roy	—	Dº	8	14	6	
9 Dº	John Fraſer	—	Dº	2	14	—	
1 Still Tin	Donald Fraſer	—	Condemned.				
1 Dº	Dº	—	Dº and ſold for	10	13	4	
1 Dº	Catharine M'Donald						
1 Dº Tin	John Fraſer						
1 Dº	Roderick M'Kenzie						
1 Dº	Alexander M'Kay						
1 Dº	Ja. Roy						
1 Dº	John M'Kenzie						
1 Dº	Dº						
1 Dº	Alexander M'Intoſh						
1 Dº Tin	Donald Steven	—	Condemned.				
1 Dº	John Noble						
1 Dº	Murdo M'Iver						

Inverneſs Collection.—The ACCOUNT of DISTILLERY SEIZURES, &c.—*continued.*

GOODS SEIZED.	From whom.	Amount or Value.	Event of PROSECUTION.	SUM recovered or compounded for.			OBSERVATIONS.
		£. s.		£.	s.	d.	
1 Still Tin	Duncan M'Gregor	—	Condemned.				
1 Dº	Finlay Noble						
30 Gallons Britiſh Spirits	Andrew Biſſet	—	Dº and ſold for	10	15	—	
1 Still Tin	Donald Urquhart	—	Condemned.				
1 Dº	James Roſe						
1 Dº	John M'Kenzie	—	Dº and ſold for	18	15	10	
1 Dº	Jo. Bagmarerie						
1 Dº and 1 Copper	Robert M'Intyre						
1 Dº	Alexander Falconer						
1 Dº	John Lander						
1 Dº	John M'Gregor						
1 Dº Tin	Alexander Calder	—	Condemned.				
1 Dº	Donald Johnſtone						
1 Dº	Hugh M'Donald						
1 Dº	Hugh Callum						
1 Dº	Alexander Colly						
1 Dº	John Smith						
1 Dº	John Fraſer	—	Dº and ſold for	12	12	6½	
1 Dº	Alexander Guming						
1 Dº	Donald Fraſer						
1 Dº	Donald Lee						
1 Dº	Andrew Fraſer						
1 Dº	Donald Fraſer						
1 Dº	Hugh Fraſer						
1 Dº	Thomas Fraſer						
1 Dº	Hugh Fraſer						
7 Gallons Britiſh Spirits	Donald Fraſer	—	Dº	2	5	6	
8 Dº	John Fraſer	—	Dº	2	12	—	
32 Dº	D. and H. Cameron	—	Dº	11	9	4	
1 Still Tin	Hugh Fraſer	—	Condemned.				
1 Dº	James Clerk	—	Dº				
1 Dº	John Campbell	—	Dº				
1 Dº	Simon Fraſer						
1 Dº	Hugh M'Neil	—	Dº and ſold for	—	11	1	
1 Dº Tin	Donald Kennedy	—	Condemned.				
1 Still	Donald Finlyſon	—	Dº and ſold for	3	17	3	
1 Dº	Donald M'Kenzie						
1 Dº	James M'Donald						
1 Dº	Donald M'Gillies						
1 Dº	John M'Kerick	—	Dº	3	19	2	
1 Dº	James Gollan						
1 Dº	Donald M'Kay						
1 Dº	Thomas Fraſer						
1 Dº	Alexander Jack						
1 Dº	Donald M'Kenzie						
1 Dº	Rod. Douglas	—	Dº	3	3	2½	
1 Dº	Col. M'Kenzie						
1 Dº	Widow Noble						
1 Dº	Donald M'Lenan						
1 Dº Tin	Alexander M'Kay	—	Condemned.				
1 Dº	John M'Donald						
1 Dº	Alexander Gray						
26 Gallons Britiſh Spirits	Murdo M'Iver	—	Dº and ſold for	9	2	—	
8 Dº	Donald Young	—	Dº	2	11	4	
1 Still Tin	Donald M'Donald	—	Condemned.				
10 Gallons Britiſh Spirits	James Kinnaird	—	Dº and ſold for	3	—	—	
1 Still Tin	Donald Urquhart	—	Condemned.				
1 Dº	Alexander Ritchie						
1 Dº	James M'Pherſon						
1 Dº	Hugh Falconer	—	Dº and ſold for	4	6	—	
1 Dº	Alexander Falconer						
1 Dº	James M'Kae						
1 Dº	Hugh M'Neil	—	Condemned.				
1 Dº	William M'Kae						
1 Dº	David Davidſon						
2 Dº	John M'Gillevray	—	Dº and ſold for	5	2	1	
1 Dº	James M'Andrew						
1 Dº	James Kennedy						
1 Dº	Robert M'Intyre						
1 Dº	Hugh Falconer						

Inverneſs Collection.—The Account of Distillery Seizures, &c.—*continued.*

GOODS SEIZED.	From whom.	Amount or Value		Event of Prosecution.	Sum recovered or compounded for.			OBSERVATIONS.
		£.	s.		£.	s.	d.	
1 Still Tin	John M‘Gillevray	—		Condemned.				
1 D°	James Roſe							
1 D°	Gillis M‘Bain							
1 D°	William Glaſs	—		D° and ſold for	—	10	8	
1 D° Tin	Lach. M‘Intoſh	—		Condemned.				
1 D°	Donald M‘Kenzie	—		D° and ſold for	4	8	1	
1 D°	Alexander M‘Leod							
1 D°	Donald M‘Kay							
1 D°	Ewan Matheſon							
1 D° and 1 Copper	John Munro	—		D°	16	9	—	
1 D°	Mur. M‘Lean							
1 D°	R. M‘Kay							
1 Copper	Donald M‘Lean							
1 Still	James Chiſholm							
1 D°	Donald Bain	—		D°	3	16	6	
1 D°	Alexander M‘Lean							
1 D°	James Cantach							
1 D°	Ken. M‘Kay							
1 D°	B. Cameron							
1 D°	John Cameron							
1 D°	Alexander M‘Leod							
1 D°	Finlay Cameron	—		D°	2	4	6	
1 D°	Donald M‘Lenan							
1 D°	Alexander M‘Lean							
1 D°	Alexander Bain							
24 Gallons Britiſh Spirits	Alexander Cameron	—		D°	7	10	6	
1 Still	John M‘Lean	—		D°	6	5	—	
1 D°	Robert Roſs							
1 D°	Alexander M‘Kenzie							
1 D°	Widow Gregor							
1 D°	John Dingwall							
1 D°	Hector Urquhart							
1 D°	Donald Chiſholm							
1 D°	Mur. M‘Lean							
1 D° Tin	Alexander Cameron	—		Condemned.				
1 D°	Rory Cameron	—		D° and ſold for	4	15	1	
1 D°	John Stewart							
1 D°	Alexander M‘Intoſh							
1 D°	Alex. Gillanders							
1 D°	Alex. M‘Kenzie							
1 D°	Wiliam Cameron							
1 D°	James Cameron							
1 D°	John Cameron	—		D°	3	10	—	
1 D°	Alexander M‘Kenzie							
1 D°	John M‘Donald							
1 D°	Donald Matheſon							
1 D°	Donald Beaton							
1 D°	Donald M‘Lennan							
1 D°	Rory M Gillanders							
1 D°	John M‘Lanan	—		D°	3	10	—	
1 D°	John Gow							
1 D°	Donald Bruce							
1 D°	Thomas Robſon							
1 D°	Alexander Cameron							
1 D°	John Teuch							
1 D° Tin	John M‘M‘Lean	—		Condemned.				
1 D°	William Forſyth							
1 D°	Alexander Stewart							
1 D°	James Fraſer							
1 D°	John Grant							
1 D°	James Gray							
4 Gallons Britiſh Spirits	L. M‘Kenzie	—		D° and ſold for	1	—	—	
8 D°	Donald M‘Alleſon	—		D°	2	5	—	
1 Still	Donald M‘Intoſh	—		D°	1	18	6	
1 D°	Charles Fraſer							
1 D°	James Gray							
8 Gallons Britiſh Spirits	Suſannah James	—		D°	2	—	—	
1 Still Tin	James Urquhart	—		Condemned.				

Inverneſs Collection.—The ACCOUNT of DISTILLERY SEIZURES, &c.—*continued.*

GOODS SEIZED.	From whom.	Amount or Value.	Event of PROSECUTION.	SUM recovered or compounded for.			OBSERVATIONS.
		£. s.		£.	s.	d.	
1 Still	Andrew Gibſon	—	Condemned and ſold for	1	10	4	
1 Dº	Alexander Holm						
1 Dº	John Holm						
1 Dº	Mal. Roſs	—	Dº	5	5	—	
1 Dº	John Matheſon						
1 Dº	Alex. Wallace						
1 Dº	Finlay Munro						
1 Dº	Finlay M'Coull						
1 Dº	William M'Kenzie	—	Dº	13	8	—	
1 Dº	Andrew M'Kenzie						
1 Dº	Rodk Murray						
1 Copper	John Roſs						
1 Still	T. and G. Roſs						
1 Dº	J. M'Pherſon						
7 Gallons Britiſh Spirits	Kenh M'Liſh	—	Dº	5	—	—	
8 Dº	John M'Craw						
5 Dº	John Fowler	—	Dº	1	5	—	
1 Still	Donald M'Kay	—	Condemned.				
1 Dº	George Munro	—	Dº and ſold for	—	16	4	
6 Gallons Britiſh Spirits	William Bain	—	Dº	2	8	—	
1 Still	Andrew Munro	—	Dº	2	6	6	
1 Dº	Robert Murray						
1 Dº	Donald Urquhart						
1 Dº	Donald Kemp	—	Dº	8	3	—	
1 Dº	Donald M'Kay						
1 Dº	John M'Kenzie						
1 Dº	Donald M'Kenzie						
1 Copper	Donald Miller						
1 Still	William M'Kay						
1 Dº	Alexander M'Kenzie	—	Dº	4	5	—	
1 Dº	Alexander M'Lean						
1 Dº	John M'Kenzie						
1 Dº	Alexander Roſs						
1 Dº	William Holm						
1 Dº	Alexander Filmer	—	Dº	1	10	—	
1 Dº	John Gordon	—	Dº	9	—	6	
1 Dº	William Gordon						
1 Dº	William Stewart						
1 Dº	Alexander Stewart						
1 Dº	Robert Stewart						
1 Dº	Ja. Carmichael						
1 Dº	Jean Garrow						
1 Dº	Donald Cameron						
1 Dº & 4 Gall. Brit. Spirits	William Innes						
1 Dº	William Paul	—	Dº	17	5	—	
1 Copper	Colin Leſlie						
1 Dº and 1 Still	Alex. Falconer						
1 Still	John Ruſſell						
1 Dº	Eliz. Callum						
1 Dº	Alex. Falconer						
1 Dº	Charles Stewart						
1 Dº	James Paterſon						
1 Dº & 2 Gall. Brit. Spirits	Mrs. Fiddes						
1 Dº	John Watſon						
1 Dº	James Mantach						
1 Dº	Robert Duman						
1 Dº	Alex. Brown						
1 Dº	David Suter						
1 Dº	John Leſlie						
1 Dº	George Hendrie						
1 Dº	James Young						
1 Dº	John M'Iver						
1 Dº	John Simpſon						
1 Dº	Alex. Falconer						
1 Dº	Eliz. Callum						
1 Dº	James Mantach						
1 Dº	John Grant						
1 Dº	Donald Crookſhanks						
1 Dº Tin	James Paterſon	—	Condemned.				
1 Dº	Elizabeth Callum						
1 Dº	Alexander Falconer						

Inverneſs Collection.—The ACCOUNT of DISTILLERY SEIZURES, &c.—*continued.*

GOODS SEIZED.	From whom.	Amount or Value.	Event of PROSECUTION.	SUM recovered or compounded for.			OBSERVATIONS.
		£. s.		£.	s.	d.	
1 Still	Charles Stewart	—	Condemned.				
1 Dº	James M'Gilvray						
1 Dº	John Hendry						
1 Dº	James Young						
1 Dº	Alexander Falconer						
1 Dº	Alexander Stalker						
1 Dº	Robert Calder						
1 Dº	William Donaldſon						
1 Dº	James Roy						
1 Dº	Alexander Wiſeman	—	Dº and ſold for	1	10	6	
1 Dº	John Reid						
1 Dº	George Kilmain	—	Dº	10	7	9	
1 Dº	George Spence						
1 Dº	John Stephen						
1 Dº	W. Duman						
1 Dº	Sophia Stewart						
1 Dº	Margaret Grant						
1 Dº	John Cameron						
1 Dº	George Innes						
1 Dº	William Garrow	—	Dº	1	5	—	
1 Dº	Donald M'Rae	—	Dº	113	—	6	
1 Dº	Dº						
2 Dº	Ang. M'Kenzie						
1 Dº	James Gollan						
1 Dº	Rodk M'Kenzie						
1 Dº	Colin M'Donald						
1 Dº	Ang. Urquhart						
1 Dº	Ewen Biſſet						
1 Dº	Alexander M'Arthur						
1 Dº and 1 Copper	John M'Gillavray						
1 Dº	Alexander Fraſer						
2 Dº	James Fraſer						
1 Dº and 1 Copper	Alexander Fraſer						
1 Dº and Dº	James Chiſholm						
1 Dº	Hugh Falconer						
1 Dº	William Kerrick						
1 Dº	Gillies M'Bain						
10 Gallons Britiſh Spirits	Donald M'Kae						
80 Dº	Alex. M'Arthur						
30 Dº	Alex. Falconer						
30 Dº	William Scott						
40 Dº & 1 Still	George M'Andrew						
1 Still	John Mann	—	Dº	16	10	8	
1 Dº	John Coboban						
1 Dº	Alexander Roſs						
1 Dº	Alexander Fraſer						
1 Dº	Rory Davidſon						
1 Dº	Thomas Gray						
1 Copper	William M'Gillvray						
1 Still	Ang. M'Kennan						
1 Dº	Donald M'Kenzie						
1 Dº	Donald M'Kay						
2 Dº	Donald M'Donald						
1 Dº	William Tait						
1 Dº	Robert Young						
1 Dº	Finlay Noble						
1 Dº	Thomas Gray						
1 Dº	John M'Intoſh						
1 Dº	David Davidſon						
1 Dº Tin	Francis Smith	—	Condemned.				
1 Dº	Duncan Campbell						
1 Dº	Tho. M'Lennan & Co.						
1 Dº	Angus Urquhart						
1 Dº	John Roſs						
1 Dº	John Noble						
1 Dº	Donald Fraſer						
1 Dº	John M'Arthur						
1 Dº Tin	James M'Pherſon						
1 Dº	William M'Kay						
2 Dº	Donald Fraſer						
1 Dº	David Davidſon						
1 Dº	William M'Kay						

Inverneſs Collection.—The Account of Distillery Seizures, &c.—*continued.*

GOODS SEIZED.	From whom.	Amount or Value.	Event of Prosecution.	Sum recovered or compounded for.			OBSERVATIONS.
		£. s.		£.	s.	d.	
1 Still	William Vaſs	—	Condemned and ſold for	1	9	4	
1 D°	William Hendry	—	Condemned				
8 Gallons Britiſh Spirits	D°	—	D° and ſold for	3	8	8	
1 Still and 1 Copper	Catherine M'Intoſh	—	D°	17	7	8	
1 D°	Rory Roſs						
1 D°	John Fraſer and Co.						
1 D°	John M'Intoſh and Co.						
1 D°	James Fraſer						
1 D°	John Moriſon						
1 D°	Alexander M'Kay						
1 D°	Alexander M'Rae						
1 D°	Alexander Noble						
1 D°	David Davidſon	—	Condemned.				
1 D°	Thomas Fraſer						
18 Gallons Britiſh Spirits	John M'Donald	—	D° and ſold for	7	13	—	
12 D°	Donald Biſſet	—	Reſtored.				
1 Still	John Matheſon	—	Condemned and ſold for	2	18	11	
1 D°	Alexander M'Lean						
1 D°	Alexander Grant						
1 D°	John M'Kenzie	—	D°	18	2	8	
1 D°	John Gow						
1 D°	Duncan Cameron						
1 D°	Alexander Calder						
1 D°	William M'Baine						
1 D°	Hector M'Lean						
1 D°	William M'Lean						
1 D°	Donald M'Kay						
1 D°	Alexander M'Donald						
1 D°	John M'Carrick						
1 D°	John M'Kenzie						
1 D°	James Gollon						
1 D°	Alexander Fraſer						
1 D°	Donald Forbes						
1 D°	William Dallas						
1 D°	Donald Brice						
1 D°	Alexander Thomſon						
1 D°	Alexander Chiſholm						
1 D°	Duncan Robertſon						
1 D°	James Fraſer						
1 D°	Donald Chiſholm						
1 D°	John M'Carrick						
1 D° Tin	Alexander M'Kay	—	Condemned.				
1 D°	Donald M'Lennan						
1 D°	Murdo M'Kenzie						
2 D°	William M'Kenzie						
1 D°	Hugh Grant	—	D° and ſold for	20	—	1	
1 D°	Norman Fraſer						
1 D°	Donald Fraſer						
1 D°	D°						
1 D°	Donald Young						
2 D°	Thomas Michael & C°						
1 D°	Alexander Fraſer						
1 D°	James Chiſholm						
1 D°	Rory Fraſer						
1 D°	Simon Lee						
1 D°	James Chiſholm						
1 D°	John M'Donald						
1 D°	James Grant						
1 D°	H. Grant						
1 D°	William M'Lean						
1 D°	Murdo M'Lenan						
1 D°	Donald M'Donald						
1 D°	Alexander Roſs						
1 D°	Alexander Noble						
1 D°	Colin Elder						
1 D°	John M'Lenan						
1 D° Tin	John Tulloch	—	Condemned.				
1 D° D°	Donald Provoſt	—	D°				

Inverneſs Collection.—The ACCOUNT of DISTILLERY SEIZURES, &c.—*continued.*

GOODS SEIZED.	From whom.	Amount or Value.	Event of PROSECUTION.	SUM recovered or compounded for.			OBSERVATIONS.
		£. s.		£.	s.	d.	
1 Still	John Provoſt	—	Condemned and ſold for	4	15	4	
1 Dº	Alexander M‘Rae						
1 Dº	Ann Paterſon						
1 Dº	James M‘Donald						
1 Dº	John Fraſer						
1 Dº	Colin M‘Kenzie						
1 Dº	Finlay M‘Gregor						
1 Dº	Alexander Gray						
1 Dº Tin	William Noble	—	Condemned.				
1 Dº	James M‘Donald						
1 Dº	John M‘Millan	—	Dº and ſold for	5	6	3	
1 Dº	Hugh Fraſer						
1 Dº	Alexander Fraſer						
1 Dº	William M‘Pherſon						
1 Dº	Rory Fraſer						
1 Dº	Donald Fraſer						
1 Dº Tin	Rory M‘Donald	—	Condemned.				
1 Dº	John M‘Bain						
1 Dº	John M‘Intoſh						
1 Dº	James M‘Intoſh						
1 Dº	Catharine Craigie	—	Dº and ſold for	—	18	—	
1 Dº Tin	Dun. Campbell	—	Condemned.				
1 Dº	David Davidſon						
1 Dº	James M‘Pherſon						
1 Dº	Andrew M‘Kenzie						
1 Dº	Ja. Roſe						
1 Dº	John Smith						
1 Dº	John M‘Pherſon						
1 Dº	Hugh Falconer						
1 Dº	David Davidſon						
1 Dº	John M‘Arthur						
1 Dº Tin	John M‘Gillavray						
1 Dº	Hugh Falconer						
1 Dº	Donald M‘Donald						
1 Dº	John M‘Pherſon						
1 Dº	Will. M‘Cornie						
1 Dº	James Iver						
1 Dº	Dun. M‘Arthur						
1 Dº	Dº						
1 Dº	James M‘Pherſon						
1 Dº	John Baine	—	Dº and ſold for	1	—	—	
1 Dº Tin	William M‘Comie	—	Condemned.				
1 Dº	Pryce M‘Pherſon						
1 Dº	Hugh Falconer						
1 Dº	John M‘Arthur						
1 Dº	Hugh Shepherd						
1 Dº	John M‘Arthur						
1 Dº	Ja. Kennedy						
1 Dº	John Gillavray						
1 Dº	James Mill						
1 Dº	John M‘Pherſon						
1 Dº	William Fraſer						
1 Dº	Gillies M‘Baine						
1 Dº	Dun. M‘Arthur						
1 Dº	John Smith						
1 Dº	Dº						
1 Dº	Pryce M‘Pherſon						
1 Dº	James M‘Pherſon						
1 Dº	Jo. M‘Gillavray						
1 Dº	Gillies M‘Wain						
1 Dº	Paul Kennedy	—	Dº and ſold for	1	6	8	
1 Dº Tin	James Fraſer	—	Condemned.				
1 Dº	Alexander M‘Rae						
1 Dº	James Elder						
1 Dº	Donald M‘Gaull						
1 Dº	Alexander M‘Donald						
1 Dº Tin	Thomas M‘Kenzie	—	Dº				
6 Gallons Britiſh Spirits	John Tulloch	—	Dº and ſold for	1	—	—	
24 Dº	John M‘Craw	—	Dº	6	—	—	
22 Dº and 1 Horſe and Cart	Charles Fraſer	—	Dº	14	12	6	

Inverneſs Collection.—The Account of Distillery Seizures, &c.—*continued.*

GOODS SEIZED.	From whom.	Amount or Value. £.	s.	Event of Prosecution.	Sum recovered or compounded for. £.	s.	d.	OBSERVATIONS.
3 Gallons Britiſh Spirits -	John Matheſon - -	—		Condemned and ſold for	—	14	—	
8 - D° -	William M‘Kay - -	—		- D° -	2	5	—	
7 - D° -	Widow Gray - -	—		- D° -	2	—	—	
3 - D° -	John White - -	—		- D° -	—	18	4	
8 - D° -	Alexander Stephen -	—		- D° -	2	14	—	
8 - D° -	James Forſyth - -	—		- D° -	2	14	—	
5 - D° -	James Sharp - -	—		- D° -	1	16	—	
7 - D° -	Alexander Farquharſon -	—		- D° -	1	11	—	
120 - D° -	Thomas Seal - -	—		- D° -	29	3	—	
40 - D° -	John Stephen - -	—		- D° -	13	6	6	
4 - D° -	Jo. M‘Laughlane - -	—		- D° -	1	1	—	
32 - D° -	John Sinclair - -	—		- D° -	7	7	—	
118 - D° -	John Umphry - -	—		- D° -	31	4	—	
10 - D° -	John Miller - - -	—		- D° -	2	11	—	
1 Copper - - -	Robert M‘Laughlane -	—		- D° -	1	13	—	
1 D° - - - -	Peter Farquhar - -	—		- D° -	—	15	—	
12 Gallons Britiſh Spirits -	William Shaw - -	—		- D° -	3	—	6	
1 Still - - - -	Alexander Forbes - -	—		- D° -	—	13	—	
44 Gallons Britiſh Spirits -	Donald Cameron - -	—		- D° -	19	—	8	
15 - D° -	Alexander Thomſon -	—		Reſtored.				

Hu. Broughton, Accomptant.

LINLITHGOW COLLECTION.

		£	s.		£.	s.	d.	
5 Gallons of Britiſh Spirits	Unknown - -	—		Condemned and ſold for	3	7	10	
1 Still Tin - - -	E. M‘Kechney and P. Ferguſon - -	—		Condemned.				
1 D° - - - -	James M‘Arthur - -	—		D° and ſold for -	1	2	6	
1 D° - - - -	- D° -	—		- D° -	—	10	—	After the Condemnation of the Stills ſeized in this Collection, they were broken down, and the Materials put up to Sale. The Produce of all the Seizures have been accounted for in Moieties between the King and Seizure Makers. The Names of the Perſons proſecuted for Penalties are inſerted in a ſeparate Account.
1 D° - - - -	A. M‘Kinlay and J. Rankine - - -	—		- D° -	—	18	6	
1 D° - - - -	Elizabeth M‘Laren -	—		- D° -	1	8	6	
1 D° - - - -	Nicol M‘Laren - -	—		- D° -	—	16	—	
1 D° - - - -	D. Sinclair and J. Stewart	—		- D° -	1	7	—	
1 D° and 1 Copper -	A. M‘Laren and J. M‘Donald - -	—		- D° -	4	—	—	
1 D° Tin - - -	Andrew Wingate -	—		Condemned.				
1 D° and Caſt Metal -	James M‘Gregor -							
2 D° and 1 Tin - -	Rob. Michael Lothers -	—		D° and ſold for -	2	5	—	
1 D° Tin - - -	Margaret Graham -	—		Condemned.				
1 D° - - - -	Peter Stewart - -							
1 D° - - - -	Donald M‘Laren -							
1 D° - - - -	G. M‘Gregor and P. M‘Laren - -							
1 D° - - - -	Nicol M‘Laren - -	—		D° and ſold for -	—	17	6	
1 D° - - - -	William M‘Alpine -	—		- D° -	—	16	6	
1 D° - - - -	Nicol M‘Laren - -	—		- D° -	1	19	—	
1 D° Tin - - -	Peter M‘Laren - -	—		Condemned.				
1 D° - - - -	Robert Ferguſon -	—		D°				
7 Gallons of Britiſh Spirits	Thomas Train - -	—		Reſtored.				
1 Still and Worm -	John Miller - -	—		Condemned and ſold for	1	1	6	
1 D° - - - -	Mary Turner - -	—		- D° -	2	18	6	
1 D° - - - -	Mary Connal - -							
1 D° - - - -	Mary Turner - -							
1 D° - - - -	John Stirling - -							
1 D° - - - -	Mungo Ramſay -	—		- D° -	2	12	3	
1 Worm - - -	J. M‘Naughton -							
16 Gallons of Britiſh Spirits	Peter M‘Cara -	—		- D° -	8	15	—	
6 - D° - -	Alexander Marſhal -	—		Reſtored.				
8 - D° - -	Unknown - -	—		Condemned and ſold for	2	—	—	
15 - D° - -	William Lockart -	—		Reſtored.				
8 - D° - -	William Baird - -	—		Condemned and ſold for	2	—	6	
8 - D° - -	William Lochart -	—		- D° -	2	—	—	
5 - D° and 1 Horſe and Cart -	Thomas Gardner -	—		- D° -	4	16	—	
5 Gallons of Britiſh Spirits and 1 Horſe and Cart -	John Burns - -	—		- D° -	2	6	6	
2 Stills - - -	Robert Hamilton -	—		- D° -	1	2	—	
1 D° - - -	Andrew Joiner - -	—		- D° -	—	15	—	

Hu. Broughton, Accomptant.

PERTH COLLECTION.

GOODS SEIZED.	From whom.	Amount or Value.	Event of Prosecution.	Sum recovered or compounded for.	OBSERVATIONS.
		£. s.		£. s. d.	
1 Still - - - -	William M'Pherſon -	—	Condemned and ſold for	15 2 6	Many of the Stills ſeized in this Collection being of Tin were of almoſt no Value. They were all broken down after Condemnation, and the Materials put up to Sale. The Produce of all the Seizures have been accounted for in Moieties between the King and Seizure Makers. The Proſecutions for Penalties are inſerted in a ſeparate Account.
1 Dº - - - -	Thomas Inches -				
1 Dº - - - -	William Spalding -				
1 Dº - - - -	David Scott -				
1 Dº - - - -	James Duncan -				
1 Dº - - - -	John Dick -				
1 Dº - - - -	David Fraſer -				
1 Dº - - - -	Elizabeth M'Dugald				
1 Dº - - - -	John M'Kay -				
1 Dº - - - -	Mrs. Stewart -				
1 Dº - - - -	Dº - -				
2 Dº - - - -	J. M'Nicol -				
1 Dº - - - -	J. Anderſon -				
1 Dº - - - -	J. M'Nicol - -				
1 Dº - - - -	Mrs. Stewart -				
1 Dº - - - -	Angus Gray -				
1 Dº and Head - -	Charles Chrighton -				
1 Dº - - - -	James Cameron -				
1 Dº - - - -	Will. Innes -				
1 Dº - - - -	James Duncan -				
1 Dº - - - -	Agnes Gilruth -				
1 Dº - - - -	Charles M'Intoſh -				
1 Dº - - - -	Donald Ferguſon -				
1 Dº - - - -	John Robertſon -				
1 Dº Tin - - -	J. Pennycook -	—	Condemned.		
1 Dº - - - -	J. Thomſon -				
1 Dº - - - -	Robert Ferguſon -				
1 Dº - - - -	James Campbell -				
1 Dº - - - -	Samuel Bulliams -				
1 Dº - - - -	Widow Robertſon -				
1 Dº - - - -	John Robertſon -				
1 Dº - - - -	Dº - -				
1 Dº - - - -	James Fraſer -				
1 Dº - - - -	Charles M'Laren -				
1 Dº - - - -	Robert Ferguſon -				
1 Dº Tin - - -	Ch. and D. Conachers				
1 Dº - - - -	Alexander Dewar -				
1 Dº - - - -	Duncan M'Gregor -				
1 Dº - - - -	Mal. Cameron -				
1 Dº - - - -	John Lagon -				
1 Dº - - - -	Unknown - -				
1 Dº - - - -	Alexander Cuming -				
1 Dº - - - -	John M'Kenzie -				
1 Dº - - - -	Donᵈ Campbell -				
1 Dº - - - -	John Thomſon -				
1 Dº - - - -	William Stewart -				
1 Dº - - - -	Mrs. Taylor -				
1 Dº - - - -	John Robertſon -				
1 Dº - - - -	Walter M'Farlane -				
1 Dº - - - -	John M'Lagan -				
1 Dº - - - -	Archibald M'Donald				
1 Dº - - - -	Alexander M'Farlane				
1 Dº - - - -	Robert Ferguſon -				
1 Dº - - - -	James Cathcart -				
1 Dº - - - -	Alexander Clerk -				
1 Dº - - - -	John M'Lagan -				
1 Dº - - - -	John M'Intoſh -				
1 Dº - - - -	Peter M'Phail -				
1 Dº - - - -	John Robertſon -				
1 Dº - - - -	Donᵈ M'Taviſh -				
1 Dº - - - -	Peter Anderſon -				
1 Dº - - - -	Will. Kennedy -				
1 Dº - - - -	Donᵈ M'Taviſh -				
1 Dº - - - -	Peter Lothain -				
1 Dº - - - -	James Robertſon -				
1 Dº - - - -	John Stewart -				
1 Dº - - - -	Dun. M'Callum -				
1 Dº - - - -	Donᵈ Levingſtone -				
1 Dº - - - -	John Buttler - -				
2 Dº - - - -	R. Fraſer & P. Scrymgeours - -				
1 Dº Tin - - -	Don. M'Laren - -				
2 Dº - - - -	John Robertſon - -				

Perth Collection.—The ACCOUNT of DISTILLERY SEIZURES, &c.—*continued.*

GOODS SEIZED.	From whom.	Amount or Value £ s.	Event of PROSECUTION.	SUM recovered or compounded for. £	s.	d.	OBSERVATIONS.
1 Still	W. Kennedy	—	Condemned				
1 D°	A. & J. Scrymgeours						
1 D°	Dun. Menzies						
1 D°	W. Steven	—	D° and ſold for	1	11	—	
1 D° & 6 Gall. Brit. Spirits	Ja. Ramſay	—	D°	8	4	9½	
9 Gallons Britiſh Spirits	John Waddell	—	D°	1	8	—	
13 D°	Ja. Kinnear	—	D°	5	13	6	
1 Still	W. Davidſon	—	D°	—	2	3	
1 D°	Pat. Ritchie	—	D°	—	19	4½	
1 D° and 14 Gal. B. Spirits	Tho. Inches	—	D°	12	3	9	
9 Gallons Britiſh Spirits	Alex. Wigton	—	D°	3	6	—	
1 Still and 2 Bolls of Malt	Wm. Craufcrd	—	D°	3	5	6	
2 D°	A. Williamſon	—	D°	1	15	10½	
9 Gallons Britiſh Spirits	Cha. Miller	—	D°	4	19	6	
1 Still, Tin	James Fraſer	—	Condemned.				
1 D°	John Adams						
1 D°	W. Glaſs	—	D° and ſold for	5	5	8	
1 D° Tin	Ja. Stewart	—	Condemned.				
12 Gallons Britiſh Spirits	Alex. M'Intoſh	—	D° and ſold for	6	2	—	
1 Still, Tin	John Adams	—	Condemned.				
18 Gallons Britiſh Spirits	Andrew Syme	—	D° and ſold for	10	—	6	
2 Stills	Cha. & D. Conacher	—	D°	2	10	—	
1 D°	Peter Martin	—	D°	4	14	—	
1 D°	Dun. M'Naughton						
1 D° & 4 Gall. Brit. Spirits	Alex. Kennedy						
1 D°	Don. M'Kenzie						
1 D°	John M'Logan						
1 D°	Mr. Taylor	—	D°	2	8	—	
1 D°	James M'Farlane						
1 D°	Peter Stewart	—	D°	9	18	—	
1 D°	Robert Scott						
1 D°	J. and G. M'Intoſh						
1 D°	Don. M'Kerrachin						
1 D°	William Kennedy						
1 D°	Ja. M'Lean						
1 D°	Dun. Robertſon						
1 D°	Ja. Stewart	—	D°	3	14	—	
1 D°	John Stewart						
4 Gallons Britiſh Spirits	John Scott	—	D°	1	12	—	
4 D°	Peter M'Gregor	—	D°	8	16	—	
4 D°	Don. Cameron						
14 D°	Peter Robertſon						
70 D°	David Balhary	—	Reſtored.				
30 D°	Widow Mitchell	—	Condemned and ſold for	12	10	—	
30 D°	David Reid						
8 D°	William Wilkie	—	D°	5	3	6	
10 D°	Peter Porter	—	Reſtored.				
1 Still	Andrew Fleming	—	Condemned and ſold for	10	2	—	
1 D°	Ja. Wigton						
1 D°	D°						
1 D° & 7 Gall. Brit. Spirits	John Mitchell						
1 D°	Alex. Stewart						
1 D°	Dun. M'Gregor						
1 D°	J. Robertſon and J. Mitchell						
1 D°	W. Bruce & J. Neven						
1 D°	J. Scott						
1 D°	J. M'Gregor						
1 D°	J. Neven						
20 Gall. Brit. Spirits, Horſe and Cart	J. Gall	—	D°	11	6	—	
2 Stills	Ja. Douglas	—	D°	1	4	10	
2 D°	John Stewart						
1 D°	Geo. M'Lagan						
25 Gallons Britiſh Spirits	J. Colquhoun	—	D°	7	4	6	
18 D°	Robert Ferguſon	—	D°	7	—	—	
27 D°	Robert Buttler	—	D°	8	18	—	
27 D° and 1 Horſe and Cart	John Cowans	—	D°	9	7	—	
9 D°	Ja. M'Kenzie	—	D°	2	18	—	
10 D°	Ja. Scott	—	D°	2	18	6	
8 D°	Will. Miller	—	D°	1	16	—	
50 D°	Alex. Stewart	—	D°	17	11	—	
10 D°	Tho. Stewart	—	D°	2	18	6	

Perth Collection.—The ACCOUNT of DISTILLERY SEIZURES, &c.—*continued.*

GOODS SEIZED.	From whom.	Amount or Value	Event of PROSECUTION.	SUM recovered or compounded for.			OBSERVATIONS.
		£. s.		£.	s.	d.	
30 Gallons Britiſh Spirits	Robert Low	—	Reſtored.				
9 D°	Daniel M'Andrew	—	Condemned and ſold for	3	—	—	
1 Still	John Stewart	—	D°	4	5	—	
1 D°	Donald Levingſtone						
1 D°	Peter M'Allum						
1 D°	John M'Dowall						
24 Gall. Brit. Spirits	Peter Robertſon	—	D°	12	16	—	
8 D°	John Irvine						
4 D°	John Douglaſs	—	D°	1	19	—	
4 D°	John Robertſon	—	D°	1	16	—	
9 D°	Alex. Duff	—	D°	4	12	—	
1 Still	Peter Stewart	—	D°	25	6	—	
1 D°	J. and W. Stewart						
1 D° 1 Copper and 3 Gall. Britiſh Spirits	John Forbes						
1 D°	Robert Scott						
2 D°	Peter M'Phail						
1 D°	John Anderſon						
1 D°	John M'Lagan						
3 Gall. Brit. Spirits	Alex. M'Kennecher						
8 D°	John Gow						
1 Still	Alex. Robertſon						
1 D° and Copper	John Dewar						
1 D°	Mal. Camron						
8 Gall. Brit. Spirits	Donald Dewar						
1 Still Tin	James M'Farlane	—	Condemned.				
1 D°	Alex. Robertſon						
1 D°	Donald M'Gillivie						
1 D°	Donald Campbell						
2 D°	Widow & A. Menzies						
1 D°	Peter Stewart						
1 D°	Finlay Ferguſon						
1 D°	James Menzies						
1 D° Tin	Widow Menzies						
1 D°	William M'Donald						
1 D°	William M'Millan						
1 D°	Alex. Robertſon						
1 D°	Donald Stewart						
1 D°	William Kennedy						
1 D°	John Robertſon						
1 D°	Robert Menzies						
1 D°	John Forbes						
1 D°	William Straiton						
1 D°	Andrew Craigie						
1 D°	Alex. Cameron						
1 D°	James Stewart						
1 D°	William Kennedy						
1 D°	Walter M'Farlane						
1 D°	Robert Dewar						
8 Gall. Brit. Spirits	Alex. Dewar	—	D° and ſold for	3	6	—	
4 D°	William Kennedy						
1 Still	James Dewar	—	D°	11	17	—	
1 D°	Dun. Menzies						
1 D°	Robert Scott						
1 D°	William Menzies						
1 D°	Peter M'Phail						
1 D°	John M'Lagan						
1 D°	Dun. Fletcher						
1 D°	John Anderſon						
1 D°	Arch. Menzies						
1 D°	John M'Lagan						
1 D°	John Cameron						
1 D°	John M'Intoſh						
2 D° Tin	Robert Wallace	—	Condemned.				
1 D°	William Kennedy						
1 D°	James Stewart						
1 D°	James Menzies						
1 D°	Don. M Gregor						
1 D° Tin	James Stewart						
1 D°	Robert McGregor						
1 D°	Robert Dewar						
1 D°	James Stewart						

Perth Collection.—The Account of Distillery Seizures, &c.—*continued.*

GOODS SEIZED.	From whom.	Amount or Value	Event of Prosecution.	Sum recovered or compounded for.			OBSERVATIONS.
		£. s.		£.	s.	d.	
1 Still Tin	James Menzies	—	Condemned.				
1 D°	James M'Lean						
1 D°	Walter M'Farlane						
1 D°	Dun. Forbes						
1 D°	And. Scrymgeourr						
1 D°	Donald Morrison						
1 D°	Finlay M'Kenechan						
1 D°	John Robertson						
1 D°	Alex. Morrison						
1 D°	John Stewart						
1 D°	James Douglass						
1 D°	John Stewart						
1 D°	John Campbell						
1 D°	Robert Brown						
1 D°	Donald M'Phail						
1 D°	Colin Campbell						
1 D°	Alex. Crokine						
1 D°	Hugh Millvard						
1 D°	Thomas Taylor						
32 Gall. Brit. Spirits	David Low	—	D° and sold for	11	—	—	
4 D°	David Valentine	—	D°	1	4	—	
7 D°	David Chalmers	—	D°	2	—	—	
8 D°	John Morrice	—	D°	2	—	6	
8 D°	John White	—	D°	2	17	6	
9 D°	John Farquharson	—	D°	2	18	—	
90 D° and 4 Horses and 4 Carts	James Scott	—	D°	48	12	—	
9 D°	Thomas Robertson	—	D°	3	12	—	
9 D°	William Davidson	—	D°	3	11	—	
9 D°	John Wallach	—	D°	3	4	—	
4 D°	John Dow	—	D°	1	1	—	
18 D°	William Ramsay	—	D°	5	—	—	
18 D°	John Pennycook	—	D°	35	1	6	
1 Still	James Monro						
1 D°	John Hay						
1 D° 7 Gall. Brit. Spirits 1 Copper & Worm	Mrs. Taylor						
1 D° 5 D° 1 D°	Finlay Hay						
1 D° 5 D° 1 D°	John Stewart						
5 Gal. Br. Sp. and 1 Hide	Peter M'Martin						
4 D°	Peter M'Gregor						
1 Still	Alex. Duff						
1 D° Tin	Alex. Cameron	—	Condemned.				
1 D°	John Robertson						
1 D°	Donald Stewart						
1 D°	Robert Stewart						
10 Gallons British Spirits	David Balhary	—	D° and sold for	4	13	6	
70 D°	James Scott	—	D°	33	8	6	
4½ D°	John Lamb	—	Restored.				
7 D°	Samuel Lindsay	—	Condemned and sold for	3	—	—	*Hu. Broughton,*
1 Still Tin	John Stewart	—	Condemned.				Accomptant.

TEVIOTDALE COLLECTION.

		£. s.		£.	s.	d.	
9 Gallons British Spirits	John Hunter	—	Restored.				The Produce of the Seizures sold have been accounted for in Moieties between the King and Seizure Makers. The Stills were broken down after Condemnation. There were no Penalties in this Collection.
25 D°	Alex. Newton	—	Condemned and sold for	5	12	6	
8 D°	James Matheson	—	D°	2	19	4	
40 D°	D°	—	Restored.				
1 Still	William Hall	—	Condemned and sold for	2	2	1	
1 D° & 4 Gall. Low Wines	James Wright						

Hu. Broughton, Accomptant.

Excise Office, Edinburgh,
17th June 1799.

Ja^s Stodart,
T. Wharton,
John Grieve,
Geo. Brown.

Appendix (A. 6.)

ACCOUNT of DISTILLERY SEIZURES proſecuted before the Juſtices of the Peace in all the Collections except Edinburgh, in the Year ended 5th July 1798.

ABERDEEN COLLECTION.

GOODS SEIZED.	From whom.	Amount or Value. £ s.	Event of PROSECUTION.	SUM recovered or compounded for. £	s.	d.
10 Gallons Britiſh Spirits	William M'Donald	—	Reſtored.			
9 D°	John Findlay	—	Condemned and ſold for	2	5	—
1 Still	Alexander Maſon	—	D°	—	12	—
16 Gallons Britiſh Spirits	Andrew Jameſon	—	D°	6	2	—
1 Still	Jean Mellice	—	D°	—	8	6
1 D°	James Taylor	—	D°	—	10	—
1 D°	Margaret Perrie	—	D°	—	12	6
3 Gallons Britiſh Spirits	John Gill	—	D°	—	15	—
20 D°	James Gordon	—	D°	5	—	—
3 D°	Alexander Retford	—	D°	—	15	—
6 D°	Robert Brown	—	D°	2	2	—
40 D° & 11 Gall. Geneva	Alexander Cowie	—	D°	22	2	6
8 D°	James Milne	—	D°	2	15	—
1 Still	Jane Gall	—	D°	—	10	—
1 Copper	James Murray	—	D°	—	11	8
5 Gallons Britiſh Spirits	George Cowie	—	D°	1	10	6
1 Still	Alexander Perrie	—	D°	—	14	2
1 D°	William Clark	—	D°	—	11	8
1 D° Tin	John Gill	—	Condemned.			
1 D°	William Burnet	—	D° and ſold for	5	7	2
1 D°	David Burnet					
1 D°	John Smith					
1 D°	Ann Lang					
1 D°	Charles Mitchell					
1 D°	Jo. Davidſon					
1 D°	William Duncan					
1 D°	William Low					
1 D°	John Robbie					
1 D°	George Rennie					
2 D°	David Taylor					
1 D°	Jo. M'Onach					
1 D°	John Couts					
1 D°	James Glenny	—	D°	3	7	—
1 D°	William Lawſon					
1 D°	James Chriſtie					
1 D°	William Ley					
1 D°	James Lang					
1 D°	Peter and D. Grant					
1 D°	George Neven					
1 D°	John Low					
1 D°	William Roſs					
1 D°	William Brown	—	D°	—	9	—
1 D°	A. Hendrie					
1 D°	Andrew Farquhar					
1 D°	James Watt					
1 D°	George Durward	—	D°	1	4	—
1 D°	Hugh Harper					
1 D°	Jane Mill					
1 D°	George Durward					
3 Gallons Britiſh Spirits	John Allen	—	D°	—	8	—
24 D°	John Shirriffs	—	D°	6	—	—
4 D°	Unknown	—	D°	1	10	—
18 D°	William M'Hardie	—	D°	7	7	—
6 D°	Charles Fraſer	—	D°	3	2	6
4 D°	James Donald	—	D°	1	6	—
4 D°	Unknown	—	D°	1	3	6
4 D°	William Roſs	—	D°	1	5	6
4 D°	James Philip	—	D°	1	6	—
4 D°	D°	—	D°	—	12	—
50 D° & 4 Horſes & 1 Cart	Francis Bine	—	D°	34	2	7

OBSERVATIONS.

Note.—In this Account the Column for the *Amount or Value of the Seizures* is not filled up, being the ſame as their Produce when ſold, which is inſerted in the Column intituled *Sums recovered or compounded for.*

The Produce of the Seizures of this Collection has been accounted for in Moieties between the King and Seizure Makers. The Stills were all broken down previous to being put up to Sale.

The Proſecutions for Penalties are inſerted in a ſeparate Account.

Aberdeen Collection.—The Account of Distillery Seizures, &c.—*continued.*

GOODS SEIZED.	From whom.	Amount or Value.	Event of Prosecution.	Sum recovered or compounded for.			OBSERVATIONS.
		£. s.		£.	s.	d.	
10 Gallons Britiſh Spirits	William Smith	—	Condemned and ſold for	1	10	—	
2 - D°	William M'Kay	—	D°	—	6	—	
8 - D°	James Anderſon	—	D°	2	—	—	
3 - D°	James Hutcheſon	—	D°	—	10	—	
9 - D°	Charles Hardie	—	D°	1	16	—	
10 - D°	Alexander Cruickſhanks	—	D°	2	17	—	
4 - D°	Alexander Duthie	—	D°	1	4	—	
4 - D°	Alexander Cruickſhanks	—	D°	1	6	6	
14 - D°	John Adams	—	D°	4	14	—	
4 - D°	John Walker	—	D°	—	16	—	
2 - D°	Robert Imry	—	D°	—	6	6	
10 - D°	James Jolly	—	D°	3	15	6	
1 Still	Jo. M'Hardy	—	D°	—	10	—	
1 D° Tin	George Chriſtie	—	Condemned.				
1 D° D°	Helen Hamilton						
1 D° 1 Copper, & 4 Gallons Britiſh Spirits	William Ley	—	D° and ſold for	—	12	6	
1 D°	Donald M'Donald	—	D°	—	7	6	
1 D°	Robert Mill	—	D°	—	4	—	
1 D°	George Cobbam	—	D°	—	16	8	
1 D°	Jo. M'Omith	—	D°	—	16	—	
1 D°	Eliz. Elles	—	D°	—	17	4	
1 D° Tin	William Farquharſon	—	Condemned.				
1 D° D°	Charles Lawſon						
1 D° D°	George M'Hardy						
1 D°	Donald Coutts	—	D° and ſold for	—	5	—	
1 D°	Alexander Symon	—	D°	6	6	—	
1 D° D°	Francis Shree	—	Condemned.				
14 Gallons Britiſh Spirits	Alexander Greig	—	D° and ſold for	4	16	—	
7 - D°	Robert Matheſon	—	D°	8	6	—	
4 - D°	Alexander Greig						
7 - D°	Iſabel Willſon						
1 Still	James Mearſon						
1 Copper	Elſp. Johnſtone	—	D°	5	1	8	
1 D°	Alexander Davidſon						
1 Still	Walter Smith						
1 D°	Robert Grant						
1 D°	Peter Steil						
1 D°	James M'Donald						
1 D°	Iſabell Johnſtone						
1 D° Head	Alexander Gammie						
1½ Gallons Britiſh Spirits	Walter Smith	—	D°	2	—	11¼	
2 - D°	Peter Steil						
2 - D°	John Gray						
1 Still	James Forſyth	—	D°	—	8	9	
3 Gallons Britiſh Spirits	Charles Grant	—	D°	—	18	—	
5 - D°	David Imray	—	D°	1	6	—	
14 - D°	William Wright	—	D°	5	—	—	
250 - D°	Alexander Burnet	—	D°	48	18	—	
3 - D°	William Bine	—	D°	—	12	—	
8 - D° and Horſe & Cart	Widow Mearns	—	D°	2	19	—	
3 - D°	Alexander Thomſon	—	D°	1	4	—	
3 - D°	William Hunter						
9 - D°	Alexander Coman	—	D°	2	—	—	
9 - D°	Peter Simpſon	—	D°	3	7	6	
4 - D°	Thomas Gilbert	—	D°	—	18	6	
4 - D°	Alexander Sligo	—	D°	1	16	6	
8 - D°	Margaret Mair	—	D°	2	13	—	
18 - D°	William Bowman	—	D°	4	10	—	
10 - D°	William Wenton	—	D°	2	5	—	
27 - D°	Hugh Robertſon	—	D°	8	19	—	
7 Gallons Low Wines	Jo. Smith	—	Condemned.				
8 Gallons Britiſh Spirits	William Wright	—	D° and ſold for	2	5	—	
1 Still Tin	Andrew Lawſon	—	Condemned.				
1 D° D°	Alex. Young						
1 D° D°	Jo. Coutts						
1 D° D°	Alexander King						
1 D°	John Thom	—	D° and ſold for	—	18	—	
1 D°	William Roſs						

Aberdeen Collection.—The Account of Distillery Seizures, &c.—*continued.*

GOODS SEIZED.	From whom.	Amount or Value.	Event of Prosecution.	Sum recovered or compounded for.			OBSERVATIONS.
		£. s.		£.	s.	d.	
1 Still - - - -	Francis Bine - -	—	Condemned and ſold for	5	7	4	
1 D° - - - -	Robert Harper - -						
1 D° - - - -	George Chriſtie - -						
1 Copper & Head - -	J° Chalmers - -						
1 Still - - - -	J° Mackie - -						
1 D° - - - -	William Donald -						
1 D° - - - -	James Robertſon -						
1 D° - - - -	William Biſſet - -						
1 D° - - - -	James Middleton -						
1 D° - - - -	J° Willſon - -						
1 D° - - - -	Shaw Catenach - -						
1 D° - - - -	George Dunn - -						
10 Gallons Britiſh Spirits -	Thomas Nicol - -	—	- D° -	4	4	—	
4 - D° - -	James Hill - - -	—	- D° -	2	19	—	
1 Still - - - -	Alexander Napier - -	—	- D° -	1	—	—	

Hu. Broughton, Accomptant.

AIR COLLECTION.

GOODS SEIZED.	From whom.	Amount or Value.	Event of Prosecution.	Sum recovered or compounded for.			OBSERVATIONS.
		£. s.		£.	s.	d.	
9 Gallons Britiſh Spirits -	James Neven - -	—	Condemned and ſold for	2	15	6	The Produce of theſe Seizures has been accounted for in Moieties between the King and Seizure Makers. The Stills were broken down previous to their being ſold. The Proſecutions for Penalties are inſerted in a ſeparate Account.
1 Still - - - -	James Symington - -	—	D° - -	—	17	—	
1 D° - - - -	D° - - -	—	D° - -	3	5	—	
1 D° Tin - - -	James Gibb - -	—	Condemned.				
10 Gallons Britiſh Spirits -	David Sinclair - -	—	D° and ſold for -	3	6	8	
1 Still and 2 Heads - -	Thomas M‘Gilwraith -	—	- D° -	1	7	5	
1 D° and 1 D° - -	James Crawford - -	—	- D° -	—	2	6	
1 D° - - - -	Blair and Martin - -	—	- D° -	3	10	—	

Hu. Broughton, Accomptant.

ARGYLE NORTH COLLECTION.

GOODS SEIZED.	From whom.	Amount or Value.	Event of Prosecution.	Sum recovered or compounded for.			OBSERVATIONS.
		£. s.		£.	s.	d.	
1 Still - - - -	John Shaw - -	—	Condemned and ſold for	3	16	—	All the Stills ſeized in this Collection were broken down, and rendered unfit for Uſe. The Produce of them, as well as of the Seizures of Spirits, has been accounted for in Moieties between the King and Seizure Makers.
1 D° - - - -	D° - - -						
1 D° - - - -	Alexander M‘Lean -	—	- D° -	65	15	—	
1 D° - - - -	Dun. M‘Lugaſt - -						
1 D° - - - -	Alexander M‘Alliſter -						
1 D° - - - -	J° M‘Lachlane - -						
1 D° - - - -	Don^d M‘Nab - -						
1 D° - - - -	Dun. M‘Intagaſt -						
1 D° - - - -	Dun. M‘Alfince - -						
1 D° - - - -	John M‘——— - -						
1 D° - - - -	William Smith - -						
1 D° - - - -	Geo. Campbell - -						
150 Gallons Britiſh Spirits -	J° Black - - -						
1 Still - - - -	Archibald M‘Dermaid						
1 D° - - - -	Colin Robertſon - -						
1 D° - - - -	Don^d M‘Eacherſon -						
1 D° - - - -	Dun. M‘Gilvray -						
1 D° - - - -	Archibald Currie -						
1 D° - - - -	Alexander Fletcher -						
1 D° - - - -	Peter M‘Arthur - -						
1 D° - - - -	Dun. M‘Intagaſt -						
1 D° - - - -	Dun. Johnſtone - -						
16 Gallons Britiſh Spirits -	Neil Levingſtone -						
1 Still - - - -	Mal. Campbell - -						
1 D° - - - -	James Campbell -	5 Stills carried over.					
1 D° - - - -	Alexander M‘Dougal						
1 D° - - - -	Don^d M‘Nab - -						
1 D° - - - -	Hugh Carmichael -						
1 D° - - - -	Dun. M‘Kerral - -						

Argyle North Collection.—The Account of Distillery Seizures, &c.—*continued.*

GOODS SEIZED.	From whom.	Amount or Value.	Event of Prosecution.	Sum recovered or compounded for.			OBSERVATIONS.
		£. s.		£.	s.	d.	
5 Stills brought over		—	Condemned and sold for	43	15	—	
1 Dº	Jº Campbell						
1 Dº	Donᵈ M‘Kerral						
1 Dº	Neil Cameron						
1 Dº	Dun. M‘Coug						
1 Dº	Peter Graham						
1 Dº	D. Graham						
1 Dº	John Campbell						
1 Dº	Allan M‘Dougal						
1 Dº	Jº M‘Arthur						
1 Dº	Jº M‘Kerral						
1 Dº	Alexander M‘Quilken						
1 Dº	Jº Douglas						
1 Dº	Archibald Adair						
1 Dº	Dun. M‘Ewan						
1 Dº	Dun. M‘Kerral						
1 Dº	Archibald M‘Arthur						
30 Gallons British Spirits	Robert Douglas	—	Dº	21	10	6	
1 Still	Alexander Carr						
1 Dº	Alexander Campbell						
1 Dº	Aug. M‘Phun						
1 Dº	Aug. Darrock						
1 Dº	Archibald Eachen						
1 Dº	Charles M‘Gilvray						
1 Dº	Jº M‘Lugast						
1 Dº	Jº M‘Gilvray						
1 Dº	Dun. Campbell	—	Dº	14	16	—	
1 Dº	Dun. M‘Donald						
1 Dº	Mal. M‘Legan						
1 Dº	Neil Roi						
1 Dº	Dun. M‘Intyre						
1 Dº	Dun. M‘Lugast						
1 Dº	Jº M‘Nab						
1 Dº	James Campbell	—	Dº	8	10	—	
1 Dº	Alexander Graham						
1 Dº	Alexander M‘Quilken						
1 Dº	Jº M‘Kerral						
1 Dº	Jº Ferguson						
14 Gallons British Spirits	Alexander Campbell	—	Dº	4	—	—	

Hu. Broughton, Accomptant.

ARGYLE SOUTH COLLECTION.

GOODS SEIZED.	From whom.	Amount or Value.	Event of Prosecution.	Sum recovered or compounded for.			OBSERVATIONS.
		£. s.		£.	s.	d.	
1 Still	Edward Armour	—	Condemned and sold for	3	10	—	
1 Dº and 24 Gallons British Spirits	Thomas Greenlees	—	Dº	5	3	6	
1 Dº Tin	Archibald Stewart	—	Condemned.				The Produce of the Seizures of this Collection has been accounted for in Moieties between the King and Seizure Makers. The Stills were all broken down before being put up to Sale.
8 Gallons British Spirits	Peter M‘Millan	—	Dº and sold for	1	12	—	
18 Dº	Robert Colville	—	Dº	4	10	—	
1 Still	James Thomson	—	Dº	1	5	—	
1 Dº	Donald Brown	—	Dº	1	15	—	
1 Dº and 1 Copper	Mary Stewart	—	Dº	—	12	—	
8 Gallons British Spirits	William Hill	—	Dº	1	12	—	
3 Dº	Donald Currie	—	Dº	—	15	—	
9 Dº	Joseph Muir	—	Dº	2	—	—	
4 Dº	Dug. Banatyne	—	Dº	1	4	—	
5½ Dº	Robert M‘Conachy	—	Dº	1	7	—	
8 Dº	Dug. M‘Alpine	—	Dº	1	16	—	
8 Dº	Peter Campbell	—	Dº	1	16	—	
6 Dº	Godfrey M‘Tagart	—	Dº	—	18	—	
9 Dº	Duncan M‘Dougall	—	Dº	2	2	—	
1 Still	Alexander Johnstone	—	Dº	1	5	—	
8 Dº Tin	Samuel Henry	—	Condemned.				
1 Dº and 1 Worm Tin	John Martin						
1 Dº	John Henry	—	Dº and sold for	—	5	—	
1 Dº	Archibald M‘Hinch	—	Dº	—	18	—	
1 Dº	James M‘Kinlay	—	Dº	1	—	—	
1 Dº	Jane Smith	—	Dº	1	5	—	
1 Dº	Unknown	—	Dº	1	5	—	

Argyle South Collection.—The ACCOUNT of DISTILLERY SEIZURES, &c.—*continued.*

GOODS SEIZED.	From whom.	Amount or Value.	Event of PROSECUTION.	SUM recovered or compounded for.			OBSERVATIONS.
		£. s.		£.	s.	d.	
1 Still	Thomas Greenlees	—	Condemned and ſold for	—	7	6	
5 Gallons Britiſh Spirits	Alexander Shaw	—	Dº	1	5	—	
1 Still Tin	Mary M‘Alliſter	—	Condemned.				
1 Dº - Dº	H. Kennedy						
1 Dº - Dº	Alexander M‘Gregor						
1 Dº	Unknown	—	Dº and ſold for	—	5	—	
1 Dº Caſt Metal	Math. M‘Fie	—	Condemned.				
16 Gallons Britiſh Spirits	Edward M‘Nair	—	Dº and ſold for	4	—	—	
1 Still Tin	Roger M‘Gill	—	Condemned.				
1 Dº - Dº	John Turner						
1 Dº	William Dawſon	—	Dº and ſold for	—	10	6	
9 Gallons Britiſh Spirits	Mrs. Adam	—	Dº	4	10	—	
1 Still Tin	John M‘Phail	—	Condemned.				
1 Dº - Dº	Duncan Walker						
1 Dº - Dº	Archibald Carmichael						
1 Dº - Dº	Archibald M‘Kiechan						
1 Dº - Dº	Duncan M‘Millan						
1 Dº - Dº	Archibald M‘Kiechan						
1 Dº - Dº	Dug. Turner						
1 Dº - Dº	Alexander Thomſon						
1 Dº - Dº	Donald M‘Storker						
1 Dº - Dº	Donald Currie						
9 Gallons Britiſh Spirits	Laugh. Smith	—	Dº and ſold for	2	—	—	
1 Still Tin	Angus Gilchriſt	—	Condemned.				
1 Dº - Dº	Hugh Johnſtone						
1 Dº - Dº	Barb. M‘Kay						
1 Dº - Dº	Margaret Watſon and E. Blair						
1 Dº - Dº	Bell M‘Lean						
1 Dº - Dº	Andrew Ferguſon						
1 Dº - Dº	M. & K. M‘Glaſhen						
1 Dº - Dº	George M‘Millan						
1 Dº - Dº	Widow Adam						
1 Dº - Dº	D. M‘Naughten and M. Shaw						
1 Dº - Dº	Widow M‘Neilage						
1 Dº	William Pettegrew	—	Dº and ſold for	—	15	—	
1 Dº Tin	Donald Stewart	—	Condemned.				
1 Dº - Dº	Peter Hamilton						
1 Dº - Dº	Lauch. M‘Curdy						
1 Dº - Dº	Archibald M‘Callum						
8 Gallons Britiſh Spirits	Duncan Taylor	—	Dº and ſold for	2	—	—	
9 - Dº	Neil Stalker	—	Dº	2	5	—	
1 Still Tin	Margaret M‘Iver	—	Condemned.				
1 Dº - Dº	Neil Dewar						
1 Dº - Dº	Donald Stalker						
1 Dº - Dº	John M‘Lean						
88 Gallons Britiſh Spirits	William Muir and Cº	—	Dº and ſold for	45	8	9	
60 - Dº	John Leitch						
60 - Dº	Duncan M‘Leiſh						
14 - Dº and 1 Still Worm	Duncan Mann						
1 Still Tin	Unknown	—	Condemned.				
1 Dº - Dº	Dug. M‘Millan						
10 Gallons Britiſh Spirits	John M‘Curdy	—	Dº and ſold for	2	10	—	
1 Still and Worm	Donald M‘Kinnon	—	Dº	3	15	9	
1 Dº - - Dº	John M‘Alliſter						
1 Dº Tin	Archibald Carmichael	—	Condemned.				
1 Dº	Donald M‘Storker						
1 Dº	Donald M‘Quilkan						
1 Dº	Ron. M‘Alleſter						
1 Dº	Alexander Nicoll						
1 Dº	John Kennedy						
1 Dº	Charles Jameſon						
1 Dº	Archibald M‘Kinnon						
1 Dº	Bar. M‘Kay						
1 Dº	Iſabell M‘Lean						
1 Dº	Margaret Blew						
1 Dº	Unknown						
1 Dº	Widow M‘Neilage						

Hu. Broughton, Accomptant.

CAITHNESS COLLECTION.

GOODS SEIZED.	From whom.	Amount or Value.		Event of Proſecution.	Sum recovered or compounded for.			OBSERVATIONS.
		£.	s.		£.	s.	d.	
9 Gallons Britiſh Spirits	Donald Sutherland	—		Condemned and ſold for	2	5	—	The Produce of theſe Seizures has been brought to Account in Moieties between the King and Seizure Makers. The Stills were broken down agreeable to Law. The Proſecutions for Penalties are inſerted in a ſeparate Account.
18 - Dº	Donald Sutherland	—		Dº	4	14	6	
73 - Dº	James Oald	—		Dº	19	18	—	
20 - Dº	Aug. Brice	—		Dº	7	2	10	
1 Still	David Brodie	—		Dº	5	10	—	
1 Dº	Donald Gunn	—		Dº	—	3	—	
1 Dº	David Sutherland	—		Dº	—	7	—	

Hu. Broughton, Accomptant.

In DUMFRIES COLLECTION, None.

Hu. Broughton, Accomptant.

FIFE COLLECTION.

GOODS SEIZED.	From whom.	Amount or Value.		Event of Proſecution.	Sum recovered or compounded for.			OBSERVATIONS.
		£.	s.		£.	s.	d.	
4 Gallons Britiſh Spirits	Donald Duff	—		Condemned and ſold for	—	16	10	The Sums recovered have been accounted for in Moieties between the King and Seizure Makers.
5 - Dº	Andrew Cuthbert	—		Dº	1	7	6	
2 - Dº	Jamas Robertſon	—		Dº	—	8	2	
8½ - Dº	James Miller	—		Dº	1	15	—	
1 Still	William Low	—		Reſtored.				
16 Gallons Britiſh Spirits	Jo. Beveridge	—		Condemned and ſold for	3	4	—	
5 - Dº	Robert Eaſon	—		Dº	2	—	—	
9 - Dº	Alexander Boutrom	—		Dº	4	10	—	

Hu. Broughton, Accomptant.

GLASGOW COLLECTION.

GOODS SEIZED.	From whom.	Amount or Value.		Event of Proſecution.	Sum recovered or compounded for.			OBSERVATIONS.
		£.	s.		£.	s.	d.	
5 Gallons Britiſh Spirits	J. M'Kechnie	—		Condemned and ſold for	1	4	4	The Produce of the Seizures of this Collection has been accounted for in Moieties between the King and Seizure Makers. The Stills were broken down previous to being ſold, agreeable to Law. The Proſecutions for Penalties are inſerted in a ſeparate Account.
53 - Dº	James Dawſon	—		Dº	17	3	8	
20 - Dº	Jo. Thomſon	—		Dº	5	5	—	
57 - Dº	Allan Craig	—		Dº	18	15	1	
14 - Dº	William Connell	—		Dº	4	12	2	
14 - Dº	Duncan M'Ewan	—		Dº	5	7	4	
6 - Dº	Jo. Blair	—		Dº	1	10	4	
65 - Dº	James Rankine	—		Dº	12	12	—	
41 - Dº	Jo. M'Cauſh	—		Dº	15	3	—	
10 - Dº	Jo. Blair	—		Dº	3	—	9	
47 - Dº	Jo. Vey	—		Dº	15	9	10	
17 - Dº	Robert Pinkerton	—		Dº	6	6	8	
14 - Dº	Walter M'Farlane	—		Dº	14	13	—	
10 - Dº	Thomas Craig	—		Dº	3	4	6	
65 - Dº	Robert Paterſon	—		Reſtored.				
25 - Dº	Jo. Cuddie	—		Dº				
72 - Dº	William Dick	—		Condemned and ſold for	18	1	8	
5 - Dº	William M'Vey	—		Dº	1	18	9	
10 - Dº	Peter M'Farlane	—		Dº	3	8	7	
32 - Dº	William M'Farlane	—		Dº	11	6	4	
32 - Dº	Daniel M'Kinlay	—		Dº	12	13	2	
12 - Dº	Walter Gow	—		Dº	4	18	7	
10 - Dº	David Lamb	—		Dº	1	12	—	
9 - Dº	James Craig	—		Dº	1	12	1	
7 - Dº	Thomas Watt	—		Dº	2	3	9	
30 - Dº	Robert Aikman	—		Dº	4	4	—	
30 - Dº	Jo. Buchanan	—		Reſtored.				
11 - Dº	Jo. M'Vey	—		Condemned and ſold for	3	11	8	
10 - Dº	Robert Paterſon	—		Dº	3	12	9	
18 - Dº	David Matheſon	—		Reſtored.				
11 - Dº	Alexander M'Intoſh	—		Condemned and ſold for	3	19	2	
1 Still	George Reid	—		Dº	—	15	—½	
1 Dº	Janet Crawford							
1 Dº	James Symington	—		Dº	1	5	4	
25 Gallons Britiſh Spirits	Archibald M'Farlane	—		Dº	6	9	—	
1 Still and Worm	Alexander Crighton	—		Dº	1	14	—	
1 Dº and Dº	John Keir	—		Dº	—	1	6	

Hu. Broughton, Accomptant.

HADDINGTON COLLECTION.

GOODS SEIZED.	From whom.	Amount or Value. £. s.	Event of PROSECUTION.	SUM recovered or compounded for. £.	s.	d.	OBSERVATIONS.
1 Still	A. and F. Guild	—	Condemned and broken down } Sold for	—	10	—	The Produce of all these Seizures, condemned and ſold, has been accounted for in Moieties between the King and Seizure Makers. The Proſecutions for Penalties are inſerted in a ſeparate Account.
20 Gallons Britiſh Spirits	Daniel Anderſon	—	D°	2	12	—	
36 D°	William Telfer	—	D°	9	18	—	
18 D°	John Brown	—	Reſtored		—		
5 D°	Archibald Aitken	—	Condemned and ſold	1	7	6	
14 D°	Douglas Sleigh	—	D°	2	16	1	
115 D°	James Noble	—	D°	21	—	—	
10 D°	William Scott	—	D°	1	15	—	
15 D°	Grizel Young	—	D°	2	5	—	

Hu. Broughton, Accomptant.

INVERNESS COLLECTION.

GOODS SEIZED.	From whom.	Amount or Value. £. s.	Event of PROSECUTION.	£.	s.	d.	OBSERVATIONS.
32 Gallons Britiſh Spirits	Charles M Leyd	—	Condemned and ſold for	8	12	—	The Produce of all the Seizures of this Collection has been accounted for in Moieties between the King and Seizure Makers. The Stills were broken down previous to their being put up to Sale; the Materials of thoſe made of Tin were of little or no Value. The Proſecutions for Penalties are inſerted in a ſeparate Account.
8 D° 4 D° } Damaged	Widow Anderſon H. Roſs	—	D°	1	17	6	
8 D°	William Stewart	—	D°	2	—	—	
32 D°	David Davidſon	—	Reſtored.				
8 D°	John Denoon	—	Condemned and ſold for	1	5	—	
8 D°	Donald Glan	—	D°	1	10	—	
1 Still Caſt Metal	D. Biwack	—	D°	3	—	—	
8 Gallons Britiſh Spirits	Janet Munro	—	D°	1	10	—	
14 D°	David Roſs	—	D°	3	—	—	
8 D°	Alexander Roſs	—	D°	1	10	—	
26 D°	J. M'Craw	—	D°	5	—	—	
14 D°	Alexander Jack	—	D°	2	14	—	
9 D°	Margaret Gooſly	—	D°	1	18	—	
10 D°	D°	—	D°	2	1	9	
9 D°	George Munro	—	D°	1	9	—	
12 D°	John Munro	—	D°	2	8	—	
14 D°	David Munro	—	D°	4	—	—	
5 D°	D°	—	D°	1	2	6	
10 D°	David Ferry	—	D°	2	10	—	
10 D°	Donald M'Donald	—	D°	1	16	—	
28 D°	George M'Intoſh	—	D°	4	16	3	
5 D°	Alexander M'Kerrick	—	D°	—	15	9	
22 D°	John M'Kerrick	—	D°	5	10	—	
9 D°	Donald Tolmie	—	D°	2	2	9	
17 D°	Archibald M'Dermet	—	D°	4	—	9	
14 D°	Donald Chiſholm	—	D°	2	9	6	
25 D°	J. M'Pherſon	—	D°	5	—	—	
9 D°	Donald Young	—	D°	2	—	—	
9 D°	John M'Lean	—	D°	1	12	—	
16 D°	James Jack	—	D°	3	18	8	
28 D°	Law. M'Donald	—	D°	7	5	—	
4 D°	James M'Intoſh	—	D°	1	—	8	
9 D°	Law. M'Donald	—	D°	2	3	6	
9 D°	John Roſs	—	D°	2	3	6	
7 D°	Rory Baron	—	D°	1	14	5	
9 D°	William Roſs	—	D°	2	4	3	
9 D°	James Fraſer	—	D°	2	—	—	
4 Stills	J. Tolmie	—	D°	2	9	—	
1 D° 1 D° 1 D° 1 D°	William Garve J. Johnſtone William Fraſer William Morriſon	—	D°	5	10	—	
1 D° 1 D° 1 D° 1 D° 1 D° 1 D° 1 D°	Ken. M'Kenzie J. M'Kenzie James Noble Robert Forbes John Fraſer Thomas Fraſer William M'Iver	—	D°	10	—	—	
1 D° Tin 1 D° D°	J. Smith and Co. Gillies M'Bain	—	Condemned.				
1 D° 1 D° 1 D° 1 D°	Colin Leſlie James Falkner James Gordon James Murdoch	4 Stills carried over.					

Inverneſs Collection.—The ACCOUNT of DISTILLERY SEIZURES, &c.—*continued.*

GOODS SEIZED.	From whom.	Amount or Value	Event of PROSECUTION.	SUM recovered or compounded for.	OBSERVATIONS.
		£. s.		£. s. d.	
4 Stills brought over		—	Condemned and ſold for	22 3 5	
1 Still	Alexander Douglas				
1 D°	James Roy				
1 D°	William Calder				
1 D°	Patrick M'Iron				
1 D°	William Newlands				
1 D°	Alexander Stalker				
1 D°	Thomas Ruderford				
1 D°	Margaret Hur				
30 Gallons British Spirits and 1 Still	James Grant				
1 Copper	William Grant				
20 Gallons British Spirits	Alexander Grant	—	D°	6 5 —	
8 D°	Geo. Walker				
1 Copper	John Stewart	—	D°	2 15 6	
1 Still	James Grant				
1 D°	James Murray				
1 D°	Ja. Reid	—	D°	— 17 8	
1 D°	Ann Black	—	D°	— 10 9	
1 D°	James Milne	—	D°	1 6 11	
1 Copper	J. Grant	—	D°	1 19 —	
1 Still	Charles Stewart	—	Condemned.		
1 D°	D. Stewart				
1 D° Tin	John Byon				
1 D°	James Roy				
1 D°	J. Urquhart				
30 Gallons British Spirits	James Syme	—	D° and ſold for	16 17 —	
4 D°	J. Dunn				
18 D°	Alexander Clunas				
1 Copper	Alexander Falconer				
1 Still	Robertſon and Forſyth	—	D°	— 10 9	
13 Gallons British Spirits	Archibald Campbell	—	D°	2 10 —	
8 D°	John Donaldſon	—	D°	2 — —	
8 D°	D. Auchanach	—	D°	2 — —	
1 Still	Alexander Douglaſs	—	D°	3 16 6	
1 D°	Rory Addie				
1 D°	J. Chiſholm				
1 D°	J. Goolan				
1 D°	Rod. M'Craw				
1 D°	J. Fraſer	—	D°	4 3 6	
1 D°	David Munro				
1 D°	Thomas Stewart				
1 D°	William Stewart				
1 D°	William M'Kay				
1 D°	William M'Lean				
1 D°	Donald Chiſholm	—	D°	3 10 6	
1 D°	Alexand M'Kenzie				
1 D°	Alexander Baine				
1 D°	A. Wood	—	D°	2 — —	
1 D°	Alexander M'Kenzie				
1 D°	Ken. M'Lean				
1 D°	Finlay Matheſon	—	D°	6 — —	
1 D°	Donald Munro				
18 Gallons British Spirits	William Hawthorn	—	D°	4 10 —	
1 Still	Ch. M'Lea	—	D°	1 14 6	
1 D°	Donald Kemp				
1 D°	George Urquhart				
1 D°	Donald Matheſon	—	D°	2 13 —	
1 D°	Donald Williamſon				
1 D°	J. Cameron				
1 D°	William M'———	—	D°	2 16 —	
1 D°	John M'Lean				
1 D°	Donald Cameron				
1 D°	Donald Munro				
1 D°	William ———	—	D°	2 4 —	
1 D°	Donald M'Kay				
1 D°	Rory Matheſon				
1 D°	Widow M'Kenzie				
1 D°	Ken. M'Craw	—	D°	2 15 —	
1 D°	J. M'Donald				
1 D°	Alex. M'Lennan				
1 D°	J. Muir				

Inverneſs Collection.—The Account of Distillery Seizures, &c.—*continued.*

GOODS SEIZED.	From whom.	Amount or Value £ s.	Event of Prosecution.	Sum recovered or compounded for. £	s.	d.	OBSERVATIONS.
1 Still	William M‘Craw	—	Condemned and ſold for	2	—	—	
1 Dº	Rory Matheſon						
1 Dº	John Munro						
1 Dº	Ken. M‘Craw	—	Dº	1	5	—	
1 Dº	Donald Provoſt						
1 Dº	Alex. Baine	—	Dº	4	9	—	
1 Dº	John Baine						
1 Dº	William Roſſolies						
1 Dº	Hugh Baine						
1 Dº	John Matheſon						
1 Dº	John M‘Kenzie	—	Dº	3	19	6	
1 Dº	Donald M‘Kenzie						
1 Dº	David Munro						
1 Dº	Colin M‘Donald	—	Dº	19	17	3	
1 Dº	J. Smith						
1 Dº	Alex. Fraſer						
1 Dº	James M‘Donald						
1 Dº	Hugh Falkner						
1 Dº	Cath. M‘Intoſh						
1 Dº and 1 Copper	Don Fraſer						
1 Dº and 1 Dº	Donald Cameron						
1 Dº	Donald M‘Rae						
1 Dº	James Fraſer						
1 Dº	Rory and A. Beſſets						
36 Gallons Britiſh Spirits	Law M‘Donald	—	Dº	8	17	11	
9 Dº	James M‘Kenzie	—	Dº	1	15	7	
16 Dº	James M‘Donald	—	Dº	3	13	9	
1 Still	Dun. Campbell	—	Dº	1	2	2	
9 Gall. Brit. Spirits	Mrs. E. Campbell	—	Dº	2	5	—	
9 Dº	Donald Young	—	Dº	2	1	4	
1 Still	John M‘Lennan	—	Dº	2	13	10	
1 Dº	Donald M‘Lennan						
1 Dº	Dun. M‘Lennan						
20 Gallons Britiſh Spirits	William Fraſer	—	Dº	4	14	6	
4 Dº	Hugh Falconer						
1 Still	John Smith	—	Dº	2	4	4	
1 Dº	Alex. Fraſer						
1 Dº Tin	Unknown.	—	Condemned.				
1 Dº	William Chiſholm	—	Dº and ſold for	1	13	—	
1 Dº	Ann Gow	—	Dº	3	9	8	
1 Dº	Donald M‘Lae						
1 Dº	Jo. M‘Donald						
1 Dº	Mur. M‘Iver						
9 Gallons Britiſh Spirits	William M‘Rae	—	Dº	2	5	—	
1 Still	Donald M‘Culloch	—	Dº	15	6	3	
1 Dº	Alex. Chiſholm						
1 Dº	John Stewart						
1 Dº	Aug. M‘Kenzie						
1 Dº	John M‘Kenzie						
1 Dº	Donald M‘Kenzie						
1 Dº	K. M‘Lennan						
1 Dº	Alex. Jack						
1 Dº	Donald Johnſtone						
1 Dº	Alex. Thomſon						
1 Dº	James Fraſer						
1 Dº	Alex. M‘Lean						
1 Dº	Alex. Fraſer						
1 Dº	William M‘Pherſon						
1 Dº	Alex. Morriſon	—	Dº	16	8	9	
1 Dº	Widow Roſs						
1 Dº	Donald and Cº						
1 Dº	John M‘Leod						
1 Dº	John Smith						
1 Dº	M. Padrick						
1 Dº	C. M‘Iver						
1 Dº	Alex. M‘Iriſh						
1 Dº	Mal. M‘Leod						
1 Dº and 1 Copper	Arch. Simpſon	—	Dº	6	6	4	
1 Dº	John Mantua						
1 Still Head and Copper	Alex. Lucy						
1 Dº Dº	Don. Cruikſhanks						

Invernefs Collection.—The Account of Distillery Seizures, &c.—*continued.*

GOODS SEIZED.	From whom.	Amount or Value. £. s.	Event of Prosecution.	Sum recovered or compounded for. £.	s.	d.	OBSERVATIONS.
7 Gallons British Spirits -	Alex. Wink - -	—	Condemned and fold for	6	12	—	
9 - D° - -	Alex. Duman - -						
8 - D° - -	Alex. Steven - -						
9 - D° - -	William D'ck - -	—	- D° -	11	14	—	
27 - D° - -	John Gregor - -						
1 Still - - - -	John Chifholm -	—	- D° -	5	9	6	
1 D° - - - -	William M'Leod -						
1 D° - - - -	Murd. M'Leod -						
1 D° & 8 Gal. Brit. Spirits	Donald Forfyth -						
1 Still - - - -	David Gardner -	—	- D° -	6	7	6	
1 D° - - - -	David Cantach -						
1 D° - - - -	John Cameron -						
1 D° - - - -	John ——— -						
1 D° - - - -	F. M'Lennan - -						
1 D° and 1 Kettle - -	Dun. M'Mefter - -	—	- D° -	4	1	—	
1 D° and D° - -	Alex. Frafer - -	—	- D° -	1	11	—	
1 D° and D° - -	Donald M'Kenzie -	—	- D° -	3	10	—	
1 Kettle - - - -	Donald M'Donald -	—	- D° -	2	—	—	
32 Gallons Brit. Spirits -	Murd. M'Kenzie -	—	- D° -	9	—	—	
12 D° - -	John Cameron - -	—	- D° -	3	—	—	

Hu. Broughton, Accomptant.

LINLITHGOW COLLECTION.

GOODS SEIZED.	From whom.	£. s.	Event of Prosecution.	£.	s.	d.	OBSERVATIONS.
1 Still - - - -	Peter M'Queen - -	—	Condemned and fold for	1	10	11	The Produce of the Seizures of this Collection, that were condemned and fold, has been accounted for in Moieties between the King and Seizure Makers. All the Stills were broken down agreeably to Law; thofe of Tin were of little or no Value. The Profecutions for Penalties are inferted in a feparate Account.
60 Gallons Britifh Spirits -	Dun. M'Arthur - -	—	- D° -	19	13	11	
1 Still - - - -	Jo. M'Donald - -	—	- D° -	1	5	—	
1 D° Tin - - -	Alex. M'Ewan - -	—	Condemned				
1 D° Caft Metal - -	Jo. Paterfon - -						
9 Gall. Brit. Spirits - -	Unknown - - -	—	D° and fold for -	4	—	—	
1 Still - - - -	Jo. Miller - - -	—	- D° -	1	12	3	
1 D° Tin - - -	R. Stirling - - -	—	Condemned				
1 D° - - - -	A. Grahame - -	—	D° and fold for -	1	—	—	
1 D° D° - - -	M. Grahame - -	—	Condemned				
40 Gall. Brit. Spirits -	William Mitchell -	—	D° and fold for -	11	2	—	
1 Still Tin - - -	A. Rankine - -	—	Condemned				
4 Gall. Brit. Spirits -	Unknown - - -	—	D° and fold for -	—	12	—	
19 D° & 1 Horfe & Cart	D. Parlane - - -	—	- D° -	8	2	8	
1 Still - - - -	James Thomas - -	—	- D° -	1	—	—	
10 Ga.B.Sp. & 1 Horfe & Cart	Robert Johnftone -	—	- D° -	4	5	—	
9 D° and 1 D° D°	Mrs. Sommerville -	—	Reftored.				
10 D° and 1 D° -	Hugh M'Donald -	—	D°				
16 D° - - -	Thomas Fenton - -	—	D°				
8 D° - - -	James Stewart - -						
8 D° - - -	Peter M'Laren - -						
46 D° - - -	Andrew M'Robbie -						
1 Still - - - -	Peter Ferguſon - -	—	D°				
7 Gall. Brit. Spirits -	John M'Haughton -	—	D°				
1 Still - - - -	John Stracy - -	—	D°				
10 Gall. Brit. Spirits -	Dun. Stalker - -	—	D°				
10 D° - - -	Donald M'Intyne -						
1 Still - - - -	A. Bain and J. Forbes	—	Condemned and fold for	3	2	3	
1 D° - - - -	Mary Graham -						
1 D° and 1 Copper -	William Hunter - -	—	- D° -	—	16	—	
1 D° - - - -	Peter Stewart - -	—	Condemned				
1 D° - - - -	Donald M'Laren - -	—	D° and fold for -	4	12	6	
1 Still - - - -	Alex. Law - -						
1 D° - - - -	James M'Ifaack -						
1 Still, Worm, & 1 Copper	William Jaffray -	—	- D° -	3	5	6	
1 D° and 1 Copper - -	George Miller - -						
1 D° Tin - - -	William M'Alpin -	—	Condemned				
10 Gall. Britifh Spirits -	Peter M'Aufh - -	—	D° and fold for -	4	5	—	
1 Still - - - -	Peter Farquharfon -	—	- D° -	2	8	3	

Hu. Broughton, Accomptant.

PERTH COLLECTION.

GOODS SEIZED.	From whom.	Amount or Value.	Event of Prosecution.	Sum recovered or compounded for.			OBSERVATIONS.
		£. s.		£.	s.	d.	
2 Stills - - -	William M'Kenzie -	—	Condemned and sold for	—	14	—	
6 Gallons of British Spirits	James Duman -	—	- D° - -	3	12	—	
1 Still - - - -	- D° -	—	- D° - -	—	5	—	
16 Gallons of British Spirits	Alexander Laing - }	—	- D° - -	10	—	—	
8 - D° - -	Francis Robertson - }						
9½ - D° - -	Alexander Waddell	—	- D° -	4	—	—	The Produce of the Seizures of this Collection that were condemned and sold, has been accounted for in Moieties between the King and Seizure Makers.
11 - D° - -	Patrick Porter -	—	- D° -	4	10	—	
5 - D° - -	Thomas Robertson	—	- D° -	1	10	6	
12 - D° - -	Andrew Small -	—	- D° -	2	19	6	
11 - D° - -	J. M'Kennon -	—	- D° -	2	9	6	
9 - D° - -	Alexander Neil	—	- D° -	2	10	—	
9 - D° - -	Dav. Chalmers	—	- D° -	2	12	6	
9 - D° - -	Peter Millar -	—	- D° -	3	—	—	The Stills were broken down agreeably to Law.
9 - D° - -	Charles Burnet	—	- D° -	2	11	—	
8 - D° - -	J. Mitchell -	—	Restored.				
7 - D° - -	J. Waddell -	—	Condemned and sold for	1	5	6	The Prosecutions for Penalties are inserted in a separate Account.
81 - D° and 1 Horse and Cart -	William Steven -	—	- D° -	25	15	—	
9 - D° - -	James Anderson	—	- D° -	2	11	—	
7 - D° - -	Mrs. M'—— -	—	- D° -	2	—	—	
8 - D° - -	J. Pilmor -	—	Restored.				
8 - D° - -	J. M'Intosh -	—	Condemned and sold for	1	10	—	
9 - D° - -	Alexander Guthrie	—	- D° -	2	14	6	
42 - D° - -	James Scott -	—	- D° -	14	6	9	
6 - D° - -	Thomas Milne -	—	- D° -	1	12	—	
31 - D° - -	James Campbell	—	- D° -	8	7	—	
13 - D° - -	Hugh Cameron	—	- D° -	3	5	6	
24 - D° - -	Thomas Nathaniel	—	- D° -	6	10	6	
14 - D° - -	Jane Martin -	—	- D° -	4	7	—	
30 - D° - -	Andrew Eadie	—	- D° -	6	7	—	
9 - D° - -	William Clark -	—	- D° -	2	5	—	
9 - D° - -	J. M'Intosh -	—	- D° -	3	8	6	
1 Still and 12 Bushels Malt	Rob. Dewar -	—	- D° -	3	5	4	
7 Gallons of British Spirits	Andrew Eadie	—	- D° -	2	9	6	
8 - D° - -	John Murray -	—	- D° -	2	16	—	
20 - D° - -	- D° -	—	- D° -	5	11	6	
18 - D° - -	Alexander Menzies	—	- D° -	4	13	—	
9 - D° - -	James Bell -	—	- D° -	2	5	—	
8 - D° - -	Alexander Menzies	—	- D° -	1	—	—	
70 - D° - -	William Steven	—	- D° -	20	2	6	
9 - D° - -	John Thoms -	—	- D° -	2	11	—	
9 - D° - -	James Davidson	—	- D° -	2	5	—	
4 - D° - -	Alexander Guild	—	- D° -	—	16	6	
84 - D° - -	David Walker -	—	- D° -	23	16	—	
9 - D° - -	Alexander Couper	—	- D° -	2	16	—	
6 - D° - -	David Campbell	—	- D° -	1	7	3	
14 - D° - -	Shaw Cattanach	—	- D° -	6	8	—	
1 Still Tin - - -	John Christian -	—	Condemned.				
3 Gallons of British Spirits	William Dunn -	—	D° and sold for -	1	1	—	
9 - D° - -	John Nicol -	—	- D° -	4	14	—	
9 - D° - -	Charles Burn -	—	- D° -	4	16	—	
4½ - D° - -	Robert Duff -	—	- D° -	1	16	—	
4 - D° - -	Gib. Dick -	—	- D° -	1	—	—	
9 - D° - -	James White -	—	- D° -	2	8	6	
8 - D° - -	Andrew Dow -	—	- D° -	2	18	—	
9 - D° - -	John Sharp -	—	- D° -	2	10	6	
16 - D° - -	David Anderson	—	- D° -	4	9	—	
8 - D° - -	James Brown -	—	Restored.				
1 Still Tin - - -	J. Menzies -	—	Condemned.				
9 Gallons of British Spirits	Robert Allison	—	D° and sold for -	2	12	6	
31 - D° and 9 Gall. Geneva	William Miller -	—	- D° -	12	2	—	
12 - D° - -	John Rodgie -	—	- D° -	3	5	6	
36 - D° and 1 Horse and Cart -	Alexander M'Arthur	—	- D° -	16	6	6	
26 - D° - -	James Graham -	—	- D° -	8	3	—	
7 - D° - -	Robert Robertson	—	- D° -	2	—	6	
9 - D° - -	John Clark -	—	Restored.				
9 - D° - -	William Kerr -	—	D° - -				
18 - D° - -	David Balhary -	—	D° - -				

Perth Collection.—The ACCOUNT of DISTILLERY SEIZURES, &c.—*continued.*

GOODS SEIZED.	From whom.	Amount or Value.	Event of PROSECUTION.	SUM recovered or compounded for.			OBSERVATIONS.
		£. s.		£.	s.	d.	
1 Still - - -	James Strachan -	—	Condemned and ſold for	4	2	6	
1 Dº - - - -	James Neven -						
1 Dº - - - -	J. MᶜDonald - -						
1 Dº - - - -	William Lyon -						
1 Dº - - - -	Peter MᶜFarlane -						
1 Dº - - - -	James Scott - -						
10 Gallons of Britiſh Spirits	David Fiſe - -	—	- Dº -	2	7	—	
3 - Dº - -	James MᶜDonald -	—	- Dº -	1	19	—	
9 - Dº - -	Joſ. Baillie - -	—	- Dº -	2	1	—	
8 - Dº and 1 horſe	A. Fletcher - -	—	- Dº -	3	1	—	
15 - Dº - -	Geo. Irvine - -	—	- Dº -	4	14	—	
13 - Dº - -	James Anderſon -	—	- Dº -	5	16	—	
8 - Dº - -	James Strachan - -	—	- Dº -	3	3	—	
10 - Dº - -	John Glaſs - -	—	- Dº -	4	10	—	
20 - Dº - -	George MᶜHardie -	—	Dº -	6	11	5	

Hu. Broughton, Accomptant.

TEVIOTDALE COLLECTION.

GOODS SEIZED.	From whom.	Amount or Value.	Event of PROSECUTION.	SUM recovered or compounded for.			OBSERVATIONS.
		£. s.		£.	s.	d.	
8 Gallons of Britiſh Spirits	James Scott - -	—	Reſtored.				These Sums recovered have been accounted for in Moieties between the King and Seizure Makers. The Proſecutions for Penalties are inſerted in a ſeparate Account.
2 - Dº - -	James Gilchriſt - -	—	Condemned and ſold for	—	8	—	
10 - Dº - -	James Gordon -	—	- Dº -	1	15	6	
35 - Dº - -	John Thomſon and Son	—	- Dº -	6	8	—	
32 - Dº and 9 Gall. Geneva -	James Affleck - -	—	- Dº -	5	9	—	

Hu. Broughton, Accomptant.

Excise Office, Edinburgh,
26th June, 1799.

T. Wharton.
Jaˢ Stodart.
Geo. Brown.
John Grieve.

Appendix (A. 7.)

Exciſe in Scotland for *Edinburgh General Diſtrict*.—ACCOUNT of DISTILLERY PROSECUTIONS for Penalties before the Juſtices of the Peace of the County of Edinburgh, for the Year ended 5th July 1796.

EDINBURGH GENERAL DISTRICT.

DEFENDANT'S NAME.	OFFENCE.	Amount or Value ſued for. £. s.	Event of PROSECUTION.	SUM recovered or compounded for. £. s.	How applied and accounted for.
Margaret Campbell	Diſtilling privately	500 —	Convicted and fined in £. 100.	—	Never recovered.
Margaret Macgregor	Dº	500 —	Depending.		
John Macdowall	Dº	500 —	Convicted and fined in £. 100.	—	Dº
Robert Melroſe	Dº	500 —	Convicted, no Penalty.		
Alexander Macglaſhen	Dº	500 —	Convicted and fined in £. 30.	30 —	In Moieties betwixt King and Informer.
John Low	Dº	500 —	Aſſoilzed.		
James Chriſtie	Dº	500 —	Dº		
Robert Marſhall	Dº	500 —	Dº		
Mrs. Dickſon	Increaſe in Stock of Aquavitæ	20 —	Convicted & fined in £. 3.	3 —	Dº
John Niſbet	Retailing Spirits without Licence	50 —	Convicted & fined in 10s.	—	Never recovered.
Mrs. Cock	Dº	50 —	Convicted in Licence Duty.		
Mrs. Flint	Dº	50 —	Aſſoilzed.		
James Shillinglan	Dº	50 —	Decerned in Licence Duty, and fined 10s.	—	Dº
William Barth	Dº	50 —	Depending.		
Andrew Thomſon	Dº	50 —	Decerned in Licence Duty, and fined 10s.	—	Dº
James Rhind	Dº	50 —	Aſſoilzed.		
William Lawſon	Dº	50 —	Decerned in Licence Duty, and fined 10s.	—	Dº
Robert Macdougall	Dº	50 —	Dº and fined 10s.	—	Dº
James Dewar	Dº	50 —	Aſſoilzed.		
Mrs. Gilchriſt	Dº	50 —	Left the Country.		
Donald Thomſon	Dº	50 —	Aſſoilzed.		
Donald Mackay	Dº	50 —	Decerned in Licence Duty, and fined 10s.	—	Dº
Thomas Anderſon	Dº	50 —	Dº and fined 10s.	—	Dº
Mrs. Walker	Dº	50 —	Left the Country.		
Mrs. Beatſon	Dº	50 —	Dº		
James Allan	Dº	50 —	Depending.		
James Sandiſon	Dº	50 —	Died pendente lite.		
John Neil	Dº	50 —	Left the Country.		
Donald Macpherſon	Dº	50 —	Decerned in Licence Duty, and fined 10s.	—	Dº
John Pridie	Dº	50 —	Dº and fined 10s.	—	Dº
Robert Shearer	Dº being a Toll Bar Keeper	50 —	Convicted & fined in £. 5.	5 —	In Moieties betwixt King and Informer.
Alexander Milne	Dº Dº	50 —	Convicted & fined in £. 3.	3 —	Dº
James Cooper	Dº Dº	50 —	Aſſoilzed.		
Andrew Muir	Dº Dº	50 —	Convicted & fined in £. 3.	3 —	Dº
George Aitkin	Dº Dº	50 —	Convicted & fined in £. 3.	3 —	Dº
John Young	Retailing Spirits without Licence	50 —	Decerned in Licence Duty, and fined 10s.	— 10	Dº
John Wells	Dº	50 —	Decerned in Licence Duty.		

Appendix (A. 8.)

Exciſe in Scotland for *Edinburgh General Diſtrict.*—ACCOUNT of Diſtillery Proſecutions for Penalties before the Juſtices of the Peace of the County of Edinburgh, for the Year ended 5th July 1797.

DEFENDANT's NAME.	OFFENCE.	Amount or Value ſued for.	Event of Proſecution.	Sum recovered or compounded for.	How applied and accounted for.
		£. s.		£. s. d.	
John Macintyre	Diſtilling privately and obſtructing Officer	600 —	Convicted and fined in £. 10.	—	Never recovered.
Chriſtian Lundre	Diſtilling privately	500 —	Dº - and fined in £. 30.	—	Dº
Margaret Gordon	Dº	500 —	Dº - and fined in £. 30.	—	Dº
Thomas Macgeorge	Dº	500 —	Aſſoilzed.		
John Lawrie	Dº	500 —	Depending.		
John Addie	Dº	500 —	Convicted and fined in £. 100.	—	Dº
George Hill	Dº	500 —	Dº - and fined in £. 10.	—	Dº
George Strachan	Dº	500 —	Aſſoilzed.		
William Scoon	Dº	500 —	Dº		
William Main	Dº	500 —	Convicted and fined in £. 10.	—	Dº
Mrs. Robertſon	Dº	500 —	Dº - and fined in £. 30.	—	Dº
John Crocks	Dº	500 —	Dº - and fined in £. 5.	—	Dº
Janet Sutherland	Dº	500 —	Aſſoilzed.		
Alexander Macleod	Dº	500 —	Convicted and fined in £. 5.	—	Dº
John Paterſon	Increaſe in Stock of Aquavitæ	20 —	Dº - and fined in 10 s.	— 10 —	In Moieties betwixt the King and Informer.
Alexander Gibſon	Retailing Spirits without Licence	50 —	Aſſoilzed.		
Mrs. Laing	Dº	50 —	Dº		
Mrs. M'Naughton	Dº	50 —	Convicted and fined in £. 5.	—	Never recovered.
Peter M'Farlane	Dº	50 —	Dº - and fined in £. 2. 10 s.	—	Dº
Cameron Johnſton	Dº	50 —	Aſſoilzed.		
Alexander Macleod	Dº	50 —	Depending.		

Appendix (A. 9.)

Exciſe in Scotland for *Edinburgh General Diſtrict.*—ACCOUNT of Distillery Prosecutions for Penalties before the Juſtices of the Peace of the County of Edinburgh, for the Year ended 5th July 1798.

EDINBURGH GENERAL DISTRICT.

DEFENDANT's NAME.	OFFENCE.	Amount or Value ſued for.	Event of Prosecution.	Sum recovered or compounded for.	How applied and accounted for.
		£. ſ.		£. ſ. d.	
James Hardie	Retailing Spirits without Licence	50 —	Decerned in Licence Duty and fined - 10ſ.	— 10 —	In Moieties betwixt King and Informer.
James Mitchell	Dº	50 —	Decerned in Licence Duty.	-	
John Anderſon	Dº	50 —	Dº and fined 10ſ.	— 10 —	Dº
Arthur Thorn	Dº	50 —	Dº		
David M'Cullock	Dº	50 —	Dº - -	-	
John Caw	Dº	50 —	Dº and fined 10ſ.	—	Never recovered.
Peter Grant	Dº	50 —	Dº - -	-	
Matthew Murdoch	Dº	50 —	Dº - -	-	
Angus Cameron	Dº	50 —	Dº and fined 10ſ.	— 10 —	In Moieties betwixt King and Informer.
Mrs. Duncan	Dº	50 —	Dº - -	-	
Peter Bogle and Co.	Dº	50 —	Dº		
James M'Donald	Dº	50 —	Dº and fined 10ſ.	—	Not yet recovered.
Alexander Moriſon	Dº	50 —	Dº and fined 10ſ.	—	Dº
Mrs. Hagart	Dº	50 —	Dº - -	-	
David Johnſtone	Dº	50 —	Dº - -	-	
William Drover	Dº	50 —	Dº		
John M'Intoſh	Dº	50 —	Dº		
Ninian Love	Dº	50 —	Dº and fined 10ſ.	—	Dº
Angus M'Donald	Dº	50 —	Dº		
James Paterſon	Dº	50 —	Dº and fined 10ſ.	— 10 —	In Moieties betwixt King and Informer.
George Porteous	Dº	50 —	Dº and fined £. 1.	1 — —	Dº
Peter Laurie	Dº	50 —	Dº and fined 10ſ.	— 10 —	Dº
Joſeph Thompſon	Dº	50 —	Dº and fined 10ſ.	— 10 —	Dº
James Hay	Dº	50 —	Dº - -	-	
James Cunningham	Dº	50 —	Dº aud fined 10ſ.	— 10 —	Dº
Thomas Wilſon	D	50 —	Dº and fined 10ſ.	— 10 —	Dº
Walter Forbes	Dº	50 —	Dº - -	-	
James Peddie	Dº	50 —	Dº and fined 5ſ.	— 5 —	Dº
James Fiſher	Dº	50 —	Dº		
James Maſon	Dº	50 —	Dº and fined 5ſ.	— 5 —	Dº
George Grieve	Dº	50 —	Dº and fined 5ſ.	— 5 —	Dº
James Stewart	Dº	50 —	Dº - - 5ſ.	— 5 —	Dº
David Cunningham	Dº	50 —	Convicted and fined in £. 8.	8 — —	Dº
Elizabeth Salmond	Dº	50 —	Decerned in Licence Duty.		
Robert Burns	Dº	50 —	Dº		
John Haig	Dº	50 —	Decerned in Licence Duty and fined 5ſ.	— 5 —	Dº
Alexander Innes	Dº	50 —	Dº and fined 5ſ. -	— 5 —	Dº
John Campbell	Dº	50 —	Dº and fined 5ſ. -	— 5 —	Dº
David Downie	Dº	50 —	Dº and fined 5ſ. -	— 5 —	Dº
Thomas Douglas	Dº	50 —	Convicted and fined in £. 4.	4 — —	Dº
John Sutherland	Dº	50 —	Decerned in Licence Duty and fined 5ſ. -	— 5 —	Dº
ſabella Hog	Dº	50 —	Dº and fined 5ſ. -	— 5 —	Dº
William Mitchell	Dº	50 —	Dº and fined 15ſ. -	— 15 —	Dº
Charles Lun	Dº	50 —	Dº and fined 10ſ. -	— 10 —	Dº
Helen Denholm	Dº	50 —	Dº and fined 10ſ. -	— 10 —	Dº
Thomas Clark	Dº	50 —	Dº and fined 10ſ. -	— 10 —	Dº

Edinburgh General Diſtrict.—The ACCOUNT of DISTILLERY PROSECUTIONS, &c.—*continued.*

DEFENDANT's NAME.	OFFENCE.	Amount or Value ſued for.		Event of PROSECUTION.	SUM recovered or compounded for.			How applied and accounted for.
		£.	s.		£.	s.	d.	
Robert Williamſon	Retailing Spirits without Licence	50	—	Decerned in Licence Duty.				
Robert Reid	Dº	50	—	Dº and fined 5 s.	—	5	—	In Moieties betwixt King and Informer.
William Smith	Dº	50	—	Dº and fined 10 s.		—		Never recovered.
Alexander M'Callum	Dº	50	—	Dº and fined 10 s.	—	10		In Moieties betwixt King and Informer.
William Kitchen	Dº	50	—	Died pendente lite.				
James Chambers	Dº	50	—	Decerned in Licence Duty and fined 10 s.	—	10	—	Dº
John Spalden	Dº	50	—	Dº and fined 5 s.	—	5	—	Dº
James Laurie	Dº	50	—	Dº				
William Arnot	Dº	50	—	Dº				
Robert Brown	Dº	50	—	Dº and fined 5 s.	—	5	—	Dº
Thomas Whitehead	Dº	50	—	Dº and fined 5 s.	—	5	—	Dº
John Hodge	Dº	50	—	Dº and fined 5 s.	—	5	—	Dº
James Bowie	Dº	50	—	Dº and fined 10 s.	—	10	—	Dº
James Haſtie	Dº	50	—	Dº and fined 10 s.		—		Never recovered.
Mrs. Montgomery	Dº	50	—	Dº				
Robert Hogg	Dº	50	—	Left the Country.				
James Purdie	Dº	50	—	Decerned in Licence Duty and fined 10 s.	—	10	—	In Moieties betwixt King and Informer.
John Dingwall	Dº	50	—	Aſſoilzed.				
Alexander Gibſon	Dº	50	—	Decerned in Licence Duty and fined 10 s.	—	10	—	Dº
Robert Lee	Dº	50	—	Dº and fined 5 s.	—	5	—	Dº
Hugh Macgregor	Dº	50	—	Dº and fined 5 s.		—		Never recovered.
Alexander Johnſton	Dº	50	—	Dº				
William Hutchiſon	Dº	50	—	Dº				
Mrs. Oliver	Dº	50	—	Convicted and fined in 10 s.	—	10		In Moieties betwixt King and Informer.
Mrs. Duncan	Dº	50	—	Dº and fined in 10 s.	—	10	—	Dº
Hugh Sinclair	Dº	50	—	Decerned in Licence Duty and fined £. 5.	5	—	—	Dº
John Mitchell	Dº	50	—	Dº				
Marion Kennedy	Dº	50	—	Dº and fined 10 s.	—	10	—	Dº
Mrs. Hamilton	Dº	50	—	Dº and fined 10 s.	—	10	—	Dº
Charles Campbell	Dº	50	—	Dº and fined 5 s.		—		Not yet recovered.
Duncan Campbell	Dº	50	—	Dº and fined 5 s.	—	5	—	In Moieties betwixt King and Informer.
Robert Imry	Dº	50	—	Dº and fined 5 s.	—	5	—	Dº
Alexander Orrock	Dº	50	—	Dº and fined 5 s.	—	5	—	Dº
John Tennant	Dº	50	—	Dº and fined 10 s.		—		Not recovered.
Thomas Penny	Dº	50	—	Dº and fined £. 1.	1	—	—	In Moieties betwixt King and Informers.
Simond Donaldſon	Dº	50	—	Dº and fined 10 s.		—		Not recovered.
John Cowin	Dº	50	—	Dº and fined £. 1.		—		Dº
Thomas Stewart	Dº	50	—	Dº and fined 10 s.	—	10	—	In Moieties betwixt King and Informer.
James Gairdner	Dº	50	—	Dº and fined £. 1.	1	—	—	Dº
Duncan Dewar	Dº	50	—	Dº and fined 10 s.		—		Never recovered.
Robert Stewart	Dº	50	—	Dº and fined 30 s.	1	10	—	In Moieties betwixt King and Informer.
Malcolm M'Gregor	Dº	50	—	Dº				
James Cameron	Dº	50	—	Dº				
Donald M'Phail	Dº	50	—	Dº and fined 10 s.	—	10	—	Dº
John Murray	Dº	50	—	Dº and fined 10 s.	—	10	—	Dº
Mrs. Hyſlop	Dº	50	—	Dº				
James Ormiſton	Dº	50	—	Dº and fined 10 s.	—	10	—	Dº
Janet Thomas	Dº	50	—	Dº and fined 10 s.		—		Never recovered.
William Carliſle	Dº	50	—	Dº and fined 10 s.		—		Dº
Robert Gibſon	Dº	50	—	Dº and fined 10 s.	—	10	—	In Moieties betwixt King and Informer.
Donald M'Kercher	Dº	50	—	Dº and fined 15 s.		—		Not recovered.
John Mitchell	Dº	50	—	Dº and fined 10 s.	—	10	—	In Moieties betwixt King and Informer.

Edinburgh General Diſtrict.—The Account of Distillery Prosecutions, &c.—*continued.*

DEFENDANT's NAME.	OFFENCE.	Amount or Value ſued for.		Event of Prosecution.	Sum recovered or compounded for.			How applied and accounted for.
		£.	s.		£.	s.	d.	
James Carringtan	Retailing Spirits without Licence	50	—	Decerned in Licence Duty and fined 10*s.*	—	10	—	In Moieties betwixt King and Informer.
James Whillie	D°	50	—	D°				
Colin Campbell	D°	50	—	Aſſoilzed.				
Thomas Anderſon	D°	50	—	Decerned in Licence Duty and fined 10*s.*	—	10	—	D°
Donald Mackay	D°	50	—	D° and fined £. 1.	1	—	—	D°
Alexander Fraſer	D°	50	—	D° and fined 10*s.*	—	10	—	D°
James Alexander	D°	50	—	D° and fined 10*s.*		—		Not recovered.
George Cuddie	D°	50	—	Aſſoilzed.				
James Bald	D°	50	—	Decerned in Licence Duty, and fined 5*s.*		—		Never recovered.
Mrs. Bow	D°	50	—	Aſſoilzed.				
James Anderſon	D°	50	—	Decerned in Licence Duty, and fined 5*s.*	—	5	—	In Moieties betwixt King and Informer.
William Knox	D°	50	—	D° and fined 5*s.*	—	5	—	D°
James Philip	D°	50	—	D° and fined 5*s.*	—	5	—	D°
Thomas Clark	D°	50	—	D°				
Robert Anderſon	D°	50	—	D° and fined 10*s.*	—	10	—	D°
John Calderwood	D°	50	—	D° and fined 10*s.*	—	10	—	D°
John Wilſon	D°	50	—	D° and fined 10*s.*		—		Never recovered.
Mark Smith	D°	50	—	Left the Country.				
David Robertſon	D°	50	—	Dicerned in Licence Duty.				
John Ruſſel	D°	50	—	D° and fined 10*s.*	—	10	—	In Moieties betwixt King and Informer.
James Muir		50	—	D° andd fined 5*s.*	—	5	—	D°
Alexander Lowrie	D°	50	—	Depending.				
James Smart	D°	50	—	Decerned in Licence Duty.				
Thomas Prentice	D°	50	—	D°				
James Watſon	D°	50	—	Depending.				
James Walker	D°	50	—	Decerned in Licence Duty, and fined 10*s.*		—		Never recovered.
George Sandelands	D°	50	—	Depending.				
Matthew Fortune	D°	50	—	Decerned in Licence Duty.				
John Cameron	D°	50	—	D° and fined 5*s.*	—	5	—	In Moieties betwixt King and Informer.
Robert Johnſton	D°	50	—	D° and fined 5*s.*	—	5	—	D°
John Richmond	D°	50	—	Aſſoilzed.				
Hugh Cameron	D°	50	—	Decerned in Licence Duty, and fined 5*s.*	—	5	—	D°
Mrs. Martin	D°	50	—	D°				
William Dowie	D°	50	—	D°				
John Peterſon	D°	50	—	D° and fined 10*s.*	—	10	—	D°
William Pirie	D°	50	—	D°				
William Bell	D°	50	—	D° and fined 10*s.*	—	10	—	D°
David Lindſay	D°	50	—	D° and fined 10*s.*		—		Never recovered.
James Turbert	D°	50	—	D° and fined 10*s.*	—	10	—	In Moieties betwixt King and Informer.
Mungo Webſter	D°	50	—	D° and fined 10*s.*	—	10	—	D°
William Greig	D°	50	—	D°				
Andrew Blyth	D°	50	—	D° and fined 5*s.*		—		Never recovered.
Malcolm M'Dearme	D°	50	—	Depending.				
James Fraſer	D°	50	—	Decerned in Licence Duty and fined 10*s.*		—		D°
John Campbell	D°	50	—	D° and fined 10*s.*		—		D°

Appendix (A. 10.)

Excise in Scotland for *Edinburgh General Diſtrict.*—ACCOUNT of Distillery Seizures proſecuted before the Juſtices of the Peace of the County of Edinburgh, in the Year ended 5th July 1796.

EDINBURGH GENERAL DISTRICT.

GOODS SEIZED.	From whom.	Amount or Value.	Event of Prosecution.	Sum recovered or compounded for.			How applied and accounted for.
		£. s. d.		£.	s.	d.	
1 Still of 10¾ Gallons Content	Margaret Campbell	—	Condemned	2	3	—	In Moieties betwixt King and Informer.
1 Still of 14 Gallons	Margaret Macgrigor	—	D°	—	10	10	D°
1 Still of 12 Gallons	John Macdowall	—	D°	—	7	6	D°
3 Stills of 44 Gallons	Robert Melroſe	—	D°	2	2	7½	D°
25 Gallons Aquavitæ	Mrs. Dickſon	—	D°	10	2	—	D°
64 Gallons Aquavitæ	James Prentice	—	Reſtored.				
96 Gallons Britiſh Gin	John Leighton	—	Condemned	23	5	6	D°
1 Still of 23 Gallons	John Low	—	D°	1	14	1	D°
1 Still of 26 Gallons	James Chriſtie	—	D°	—	16	1	D°
1 Still of 10½ Gallons	Robert Marſhall	—	D°	—	15	6	D°

Appendix (A. 11.)

Excise in Scotland for *Edinburgh General Diſtrict.*—ACCOUNT of Distillery Seizures proſecuted before the Juſtices of the Peace of the County of Edinburgh, in the Year ended 5th July 1797.

EDINBURGH GENERAL DISTRICT.

GOODS SEIZED.	From whom.	Amount or Value.	Event of Prosecution.	Sum recovered or compounded for.			How applied and accounted for.
		£. s.		£.	s.	d.	
1 Still of 15½ Gallons Content	John Macintyre	—	Condemned	—	13	—	In Moieties betwixt King and Informer.
3 Stills of 16¼ Gallons	Chriſtian Lundie	—	D°	—	19	7	D°
3 Stills of 30 Gallons	Margaret Gordon	—	D°	—	8	9	D°
3 Stills of 41 Gallons	Mrs. Robertſon	—	D°	2	3	5	D°
1 Still of 13½ Gallons	Thomas Macgeorge	—	D°	—	3	6	D°
1 Still of 13 Gallons	John Addie	—	D°	1	16	3	D°
2 Stills of 32½ Gallons	John Crooks	—	Reſtored.				
1 Still of 22 Gallons	Janet Sutherland	—	Condemned	—	2	7	D°
2 Stills of 20 Gallons, and 3 Gallons Aquavitæ	Alexander Macleod	—	D°	2	19	5	D°
20 Gallons Aquavitæ	John Paterſon	—	D°	7	12	0	D°
44 Gallons Aquavitæ	John Macdonald	—	Reſtored.				
38 Gallons Aquavitæ	James Wiſhart	—	D°				
5 Gallons Aquavitæ	James Muir	—	Condemned	—	8	6	D°
66 Gallons Britiſh Spirits of Wine	William Allan	—	D°	34	17	3	D°
10 Gallons Aquavitæ	Mrs. Duncan	—	Reſtored.				

Appendix (A. 12.)

Exciſe in Scotland for *Edinburgh General Diſtrict*.—ACCOUNT of Diſtillery Seizures proſecuted before the Juſtices of the Peace of the County of Edinburgh, in the Year ended 5th July 1798.

EDINBURGH GENERAL DISTRICT.

GOODS SEIZED.	From whom.	Amount or Value.	Event of Proſecution.	Sum recovered or compounded for.			How applied and accounted for.
		£. s.		£.	s.	d.	
66 Gallons Aquavitæ	Mrs. Forreſter	—	Depending.				
18 Gallons Aquavitæ	John Pringle	—	Condemned and ſold for	3	4	6	In Moieties betwixt King and Informer.
17 Gallons Aquavitæ	David Cunningham	—	Condemned and ſold for	2	13	6	D°
9 Gallons Aquavitæ	James Stevenſon	—	Condemned and ſold for	1	12	—	D°
92 Gallons Aquavitæ	George Dunlop	—	Reſtored.				
15 Gallons Aquavitæ	James Bald	—	Condemned and ſold for	2	11	6	D°
29 Gallons Aquavitæ	P. Macarthur	—	Reſtored.				
9 Gallons Spirits	James Dewar	—	D°				
8 Gallons Aquavitæ	James Crear	—	Condemned and ſold for	2	—	6	D°
68 Gallons Aquavitæ	Angus Macdonald	—	Reſtored.				
29 Gallons Aquavitæ	Margaret	—	D°				
36 Gallons Aquavitæ	Robert Ovenſtone	—	Condemned and ſold for	4	17	6	D°
11 Gallons Aquavitæ	Robert Roſs	—	Reſtored.				
188 Gallons Aquavitæ	James Sutherland and C°	—	Depending.				
9½ Gallons Aquavitæ	Andrew Mackenzie	—	D°				
10 Gallons Aquavitæ	John Sharp	—	Reſtored.				
21 Gallons Aquavitæ	Matthew Comb	—	D°				
12 Gallons Aquavitæ	Thomas Malcom	—	D°				
3½ Gallons Aquavitæ	Alexander Reid	—	D°				
42 Gallons Aquavitæ	Margaret Lennox	—	D°				
61 Gallons Aquavitæ	Robert Bayne	—	Depending.				
8½ Gallons Aquavitæ	James Gilmore	—	Condemned and ſold for	1	11	6	D°
33 Gallons Aquavitæ	William Scott	—	Reſtored.				
66 Gallons Aquavitæ	James Wilſon	—	Depending.				
86 Gallons Britiſh Compounds	John Galloway	—	D°				
60 Gallons Aquavitæ	Hugh Morton	—	Reſtored.				
221 Gallons Aquavitæ	John Pattiſon	—	D°				
62 Gallons Aquavitæ	David Caſſels	—	Depending.				
39 Gallons Aquavitæ	James Brice	—	D°				
209 Gallons Aquavitæ	David Paterſon	—	D°				
91 Gallons Aquavitæ	Janet Stewart	—	D°				
331 Gallons Aquavitæ	William Douglaſs	—	D°				
122 Gallons Aquavitæ	Stewart Nairn	—	D°				
42 Gallons Aquavitæ	James Hadden	—	Reſtored.				
128 Gallons Aquavitæ	Peter Scott	—	D°				
68 Gallons Aquavitæ	James Scott	—	Depending.				
120 Gallons Aquavitæ	James White	—	Reſtored.				
21 Gallons Aquavitæ	James Craw	—	Depending.				
17 Gallons Aquavitæ	John Good	—	Condemned and ſold for	3	—	—	D°
4 Gallons Aquavitæ	Francis Macnab	—	D° and ſold for	—	16	6	D°
85 Gallons Aquavitæ	George Jameſon	—	Depending.				
62 Gallons Aquavitæ	James Robb	—	D°				
64 Gallons Aquavitæ	William Gregory	—	D°				

Appendix (A. 13.)

Excise in Scotland.—ACCOUNT of Distillery Prosecutions for Penalties, in the Court of Exchequer, from 6th July 1795 to 5th July 1798, both incluſive.

COURT OF EXCHEQUER.

DEFENDANT'S NAME.	OFFENCE.	Amount or Value ſued for. £.	s.	Event of Prosecution.	Sum recovered or compounded for. £.	s.	d.	How applied and accounted for.
William Johnſton	Diſtilling without Licence	200	—	Depending.				
James & Adam Dawſon	Diſtilling from Grain during Prohibition	500	—	Diſcharged on Payment of £.50.	50	—	—	In Moieties between King and Informer.
John Stark	Dº	500	—	Diſcharged on Delivery of Stills ſeized, and Payment of £.80.	80	—	—	Dº
Robert Stein and Co.	Dº	500	—	Depending.				
James Craig	Diſtilling without Licence	200	—	Dº				
James Merrilees	Diſtilling from Grain during Prohibition	500	—	Dº before the King's Counſel.				
Hugh Bertram	Dº	500	—	Dº - - Dº				
William Sheils	Dº	500	—	Dº - - Dº				
Mark Proudfoot	Dº	500	—	Dº - - Dº				
Benjamin Gordon	Dº	500	—	Dº - - Dº				
John Sutherland	Making Stills without Notice	50	—	Dº				
George Mackenzie	Diſtilling from Grain during Prohibition	500	—	Dº				
John Campbell	Retailing Spirits without Licence	50	—	Dº				
Robert Davidſon	Dº	50	—	Dº				
William Ritchie	Buying and receiving Highland Spirits	100	—	Dº				
George Gardner	Granting falſe Certificates	200	—	Dº				
James Andrew	Heating Waſh in Veſſel other than licenſed Still	200	—	Dº				
John Freeland	Dº	200	—	Dº				
Hugh Colquhoun	Dº (two Offences)	400	—	Dº				
William Glen	Dº	200	—	Ended by Defendant withdrawing Plea, and ſuffering Judgment for the Crown, ſubject to the Determination of Lord Advocate.				
John Galbraith	Dº, and having unlicenſed Still	400	—	Depending.				
William Walker	Uſing two unlicenſed Stills	400	—	Dº				
Forgie and Steel	Heating Waſh in a Veſſel other than licenſed Still	200	—	Dº				
George Simpſon	Dº, and having unlicenſed Still	400	—	Dº				
David Caſſels	Heating Waſh in a Veſſel other than licenſed Still	200	—	Dº				
James Blair	Dº	200	—	Dº				
William Paterſon	Dº, and having unlicenſed Still	400	—	Dº				
Daniel Macalpin	Heating Waſh in a Veſſel other than licenſed Still	200	—	Dº				
James Burns	Dº	200	—	Dº				
James Smith	Diſtilling without Licence	200	—	Dº				
Alexander Brown	Dº	200	—	Dº				
John Stephen	Dº	200	—	Dº				
John Leſlie	Dº	200	—	Dº				
James Carmichael	Dº	200	—	Dº				

Court of Exchequer.—An Account of Proſecutions for Penalties, &c.—*continued.*

DEFENDANT's NAME.	OFFENCE.	Amount or Value ſued for. £. s.	Event of Proſecution.	Sum recovered or compounded for.	How applied and accounted for.
Robert Jack and Co.	Carrying on Buſineſs of Diſtillers with that of Brewers	200 —	Diſcharged on Delivery of Still, and Payment of £. 100.	100 —	In Moieties between the King and Informers.
William Menzies	Dealing in Spirits without Licence	100 —	Depending in the Houſe of Lords.		
George Innes	Retailing Spirits without Licence	50 —	Depending.		
John Proudfoot	Heating Waſh in a Veſſel other than licenſed Still	200 —	D°		
Roderick Robertſon	D°	200 —	D°		
James Grant	Diſtilling without Licence	200 —	D°		
James Campbell	D°	200 —	D°		
Lachlan M'Eachen	Retailing Spirits without Licence	50 —	D°		
James and John Haig	Carrying on Buſineſs of Diſtillers with that of Compounders	200 —	D°		
James Walker and C°	Heating Waſh in a Veſſel other than licenſed Still	200 —	D° D°		
James Mackenzie	Diſtilling without Licence	200 —	Defendant died pendente		

Note.—In many of the depending Caſes, the Defendants have not appeared to their Subpœnas, ſo that Proceſs of Contempt has iſſued, or muſt be had againſt them. The Caſes at Iſſue, will in courſe, be proceeded in to Trial.

Exciſe Office, Edinburgh,
12th June, 1799.

T. Wharton,
Geo. Brown,
Ja. Stodart,
John Grieve.

Appendix (A. 14.)

Excise in Scotland.—ACCOUNT of Distillery Seizures proſecuted in the Court of Exchequer, from 6th July 1795 to 5th July 1798, both incluſive.

COURT OF EXCHEQUER.

GOODS SEIZED.	From whom.	Amount or Value.	Event of Proſecution.	Sum recovered or compounded for.	How applied and accounted for.
		£. s. d.		£. s. d.	
112 Gallons Compound Spirits, 1 Still - -	William Johnſton - -	45 6 –	Condemned, but not yet ſold.		
127 Gallons D° - -	Hugh Colquhoun - -	50 16 –	Depending.		
136 Gallons Britiſh Spirits -	Laurence Leith - -	40 16 –	D°		
301 Gallons D° 2 Stills	John Stark - - -	158 12 –	Delivered up on Payment of 80l. - -	80 — —	In Moieties betwixt King and Informer.
510 Gallons D° - -	James Macfarlane - -	191 5 –	D° on Payment of 50l. -	50 — —	D°
4 Gallons Aquavitæ -	James Pinkerton - -	1 12 –	Reſtored.		
27 Gallons Britiſh Spirits -	James Craig - -	9 12 –	Condemned, not yet ſold		
60 Gallons Aquavitæ -	Daniel Macarthur - -	18 — –	Condemned and ſold for	19 13 11	D°
179 Gallons D° - -	Janet M'Clean & George Robb - - -	52 18 6	D° - and ſold for	32 18 —	D°
32 Gallons D° - -	William Reid - -	9 12 –	D° - not yet ſold		
36 Gallons D° - -	William Telfer - -	9 18 –	D° - and ſold for	9 18 —	D°
236 Gallons D° - -	William Ritchie - -	47 4 –	D° - not yet ſold		
118 Gallons D° - -	James Ferguſon and C°	23 12 –	D° - and ſold for	24 11 8	D°
222 Gallons D° 1 Still Head, &c. - -	Muir M'Taggart & C°	47 2 –	D° - and ſold for	45 8 9	D°
430 Gallons D° - -	William Menzies - -	93 19 7	Depending on a Caſe appealed to the Houſe of Lords.		
60 Gallons D° - -	John Horn - - -	18 — –	Condemned and ſold for	19 — —	D°
172 Gallons D° - -	Macrae and Dempſter -	38 14 –	D° - and ſold for	41 10 —	D°
16 Gallons D° - -	John Noble - -	3 8 –	D° - and ſold for	4 19 —	D°
32 Gallons Britiſh Spirits -	Donald M'Cleiſh and James Leitch - -	9 9 9	D° - not yet ſold.		
550 Gallons D° - -	Edward Armour and C°	110 — –	Delivered out on Security		
60 Gallons Aquavitæ -	Mrs. Forreſter - -	10 10 –	Condemned, not yet ſold.		
6 Stills - - -	- -	17 17 –	D° - not yet ſold.		
2 Stills, 1 Copper, Head, and Worm - -	Mr. Mackenzie - -	18 16 –	D° - not yet ſold.		
3 Stills, Worm, Waſh, Batches, &c. - -	Robert Jack and C° -	57 6 –	Delivered up on Payment of £. 100. and Diſcharge of a Penal Proſecution.	100 — —	D°
27 Galls. Aquavitæ, 2 Stills	Mr. Campbell - -	12 15 –	Condemned, not yet ſold.		
1 Still - - -	William Elgin - -	— 19 8	D° - not yet ſold.		
42 Gallons Aquavitæ -	- -	9 9 –	D° - not yet ſold.		
210 Gallons Aquavitæ -	John Silver - - -	47 5 –	Depending.		
1 Still - - -	- -	14 15 –	Condemned, not yet ſold.		
620 Gallons Britiſh Spirits -	Alexander Wood - -	132 6 6	Depending.		
504 Gallons D° - -	Meſſrs. Ferguſon and C°	109 16 –	Condemned, not yet ſold.		
834 Gallons D° - -	John Gullon and C° -	169 12 6	Depending.		
			Note.—The 7 depending Caſes will in courſe be proceeded in to Trial, unleſs the Claims are withdrawn by Defendants.		

Appendix (A. 15.)

Exciſe in Scotland.—ACCOUNT of all Proſecutions and Suits for Seizures, Forfeitures, and Penalties, under the Laws relative to the Duties on the Diſtilleries and diſtilled Spirits in Scotland, which have been ordered to be inſtituted but have not been commenced, with the reſpective Dates of ſuch Orders for Proſecutions or Suits not yet inſtituted, and the Value and Amount of the Forfeitures and Penalties claimed under ſuch Orders ſo made, for the Period between 5th July 1795 and 5th July 1798.

NAME OF OFFENDER.	OFFENCE.	Value and Amount of Forfeiture, or Penalty claimed.	DATE OF ORDER for PROSECUTION.	OBSERVATIONS.
		£. s.		
Hector M'Eachen, at Killean, County of Argyle - - -	Retailing Aquavitæ without Licence - - -	50 —	18th September 1797 -	A Proſecution was commenced againſt Lachlan M'Eachen, in the ſame Place, Son of this Offender, for the ſame Offence; and though upon Enquiry it appeared, that both Father and Son were in ſome Degree concerned, yet in ſo remote a Place the Caſe did not ſeem ſo urgent as to require both to be proſecuted in the Exchequer.
Hugh Colquhoun and Co - - -	Uſing Still larger than ſpecified in their Licence -	200 —	3d April 1798 - -	Proſecution not yet commenced, in reſpect of ſome Difficulties occurring in the Caſe, upon further Enquiry, as to the Proof of the Fact.
				The above appear to be the only Caſes of Proſecutions ordered and not commenced in the Court of Exchequer, within the Period of this Account. There may have been in different Parts a few Inſtances of Proſecutions ordered before the Juſtices of the Peace and not commenced; but as theſe muſt at any Rate be very few and unimportant, it was thought beſt not to delay this Account till they could be collected, which will be done if they are found to be either numerous or of Conſequence.

Exciſe Office, Edinburgh,
11th June 1799.

T. Wharton.
John Grieve.
Geo. Brown.
Ja^s Stodart.

Appendix (A. 16.)

Exciſe in Scotland.—ACCOUNT of Informations and Caſes for Proſecution under the Laws relative to the Duties on the Diſtilleries and Diſtilled Spirits in Scotland, which have been referred by the Board of Exciſe to their Solicitor for his Opinion thereon, but on which no Report has been made, with the Dates of ſuch References, and the Value and Amount of the Forfeitures and Penalties claimed under ſuch Informations and Caſes ſo referred, for the Period from 5th July 1795 to 5th July 1798.

Perſon by whom the Information was given, or Caſe ſtated.	Delinquent's Name.	SPECIES of OFFENCE.	Amount of Penalty or Forfeiture incurred.	Date of Order of Reference.	
			£. s. d.		
James Anderſon, Supr, Greenock	Blair and Martine	Diſtilling during Prohibition	500 — —	22d July 1795.	(A.)
James Ogilvie, Collector, Fife	John Stein, Kilbagie	Non-payment of Duties	100 — —	26th Nov. 1795.	(B.)
Do	William Haig, Kincaple	Same Offence	100 — —	Do die.	
William Corbet, General Superviſor	Robert Blacklaw	Diſtilling during Prohibition	500 — —	11th Jan. 1796.	
Do	Peter Conon	Same Offence	500 — —	Do die.	
Do	John Drummond	Same Offence	500 — —	Do die.	
Do	John Burns	Same Offence	500 — —	Do die.	
Do	Robert Mitchell	Same Offence	500 — —	Do die.	
Do	Walkinſhaw Houſton	Making Stills, and not giving Notice to the Officer to have them gauged	50 — —	Do die.	(C.)
Do	John Sutherland	Same Offence	50 — —	Do die.	(D.)
James Peat, Collector, Aberdeen	May Thom	Obſtructing Seizure of Still	200 — —	2d Feb. 1796.	
Do	John Strath	Same Offence	200 — —	Do die.	
Do	John Farquharſon	Same Offence	200 — —	Do die.	
Thomas Spens, Superviſor, Wigton	Alexander McCall	Diſtilling during Prohibition	500 — —	17th Feb. 1796.	
Do	John McRie	Same Offence	500 — —	Do die.	
James McFarlane, Superviſor	James Merrilees	Same Offence	500 — —	22d February 1796.	
John Leven, General Superviſor	Alex. McLenan, Colin Paterſon, and Co.	Same Offence	500 — —	1ſt March 1796.	
John Niſbet, Officer, Orkney	Spirit Retailers—Names cannot at preſent be ſpecified	Retailing Aquavitæ without Licence	50 — — each	18th April 1796.	
Gilbert Ogilvie, Collector, Inverneſs	James Innes	Retailing Aquavitæ without Entry and Licence	70 — —	20th April 1796.	
Do	John McNicol	Same Offences	70 — —	Do die.	
Do	Alexander McKenzie	Same Offences	70 — —	Do die.	
Do	Murdoch McIver	Same Offences	70 — —	Do die.	
Do	James Robertſon	Same Offences	70 — —	Do die.	
Do	John McLeod	Retailing Aquavitæ without Licence	50 — —	Do die.	
Do	Thomas Jamieſon	Same Offence	50 — —	Do die.	
Do	Roderick McDonald	Obſtructing Seizure of Still, and diſtilling during Prohibition	700 — —	Do die.	
Do	Alexander Jack, and William Jack	Same Offences	700 — —	Do die.	
Gray Campbell, Collector, Caithneſs	Hugh Matheſon	Obſtructing Seizure of Still	200 — —	24th May 1796.	
Do	John Mackay	Same Offence	200 — —	Do die.	
Gilbert Ogilvie, Collector, Inverneſs	——— Munro	Same Offence	200 — —	7th June 1796.	
William Corbet, General Superviſor	James Johnſton and Co.	Making Stills, and not giving Notice to the Officer to have them gauged	500 — —	31ſt January 1797.	(E.)
Thomas Roſs, Collector, Argyle North	Matthew Brownlee	Selling Stills, without requiring Certificate of Buyer being a Licenſed Diſtiller	10 — —	Do die.	
Do	Daniel Clark	332 Gallons Aquavitæ found without Permit	75 — —	20th February 1797.	
William Young, Superviſor	James Henderſon	Gallons Aquavitæ found wanting Permit	Value doubtful	20th March 1797.	
John Leven, General Superviſor	Jean Buchanan	Uſing other Stills than licenſed	200 — —	Do die.	(F.)
William Corbet, General Superviſor	Alexander Speed, Perth	Receiving Spirits from the Highlands	50 — —	28th March 1797.	
Do	John Murray, Do	Same Offence	50 — —	Do die.	
Do	George Waddel, Do	Same Offence	50 — —	Do die.	
Do	William Millar, Do	Same Offence	50 — —	Do die.	
Do	Andrew Eadie	Same Offence	50 — —	Do die.	
Duncan Campbell, Collr, Glaſgow	William Menzies	Non-payment of Diſtillery Duty for Part of the Year during which his Licence was current	100 — —	25th April 1797	(G.)
Hugh Nairne, Superviſor, Lanark	James Smith	Retailing Aquavitæ without Licence	50 — —	3d May 1797.	
John Mitchell, Collector, Dumfries	William Hyſlop	Non-payment of Diſtillery Duty for Part of the Year during which his Licence was current	100 — —	15th Auguſt 1797	(H.)
Alex. Findlater, General Superviſor	Names cannot at preſent be ſpecified	Obſtructing Seizure of Still	200 — — each	16th Auguſt 1797.	
Gray Campbell, Collector, Caithneſs	Robert Steel	Having Stills fraudulently marked	10 — —	21ſt Sept. 1797	
John Maitland, General Surveyor	Adam and William Murray	Not charging Still Four Times a Week when working for Exportation to England	50 — —	9th October 1797	
Alex. Bowes, Supr, Dunfermline	Andrew Stein	Uſing illegal Pipes and Tubes to his Still	200 — —	7th Nov. 1797.	
Alexander Robertſon, Collector, Stirling	William Strang and Co. Highland Diſtillers	Buying Malt from the Lowlands	— 10 per Buſh	20th Dec. 1797.	(I.)
Do	Hugh Campbell, Do	Same Offence	— 10 per Buſh	Do die.	
Do	Malcolm McFarlane, Do	Same Offence	— 10 per Buſh.	Do die.	
John Leven, General Superviſor	Hugh Colquhoun and Co.	Uſing illegal Pipes and Tubes to his Still	200 — —	17th January 1798.	
Alex. Robertſon, Collector, Stirling	Do	Uſing larger Still than licenſed	200 — —	21ſt March 1798.	(K.)
Gray Campbell, Collector, Caithneſs	Donald Gun	Obſtructing Seizure of Still	200 — —	3d April 1798.	
Do	John Ogg	Same Offence	200 — —	Do die.	

OBSERVATIONS.

(A.) Superſeded by a ſubſequent Proſecution for a ſimilar Offence, where the Caſe was ſtronger.
(B.) Delinquents Bonds to be put in Suit.
(C.) The Penalty is 10s. per Gallon, and it was reckoned that Stills to the Extent of 100 Gallons had been ſo made.
(D.) Afterwards proſecuted for this Offence on a Report on the Fraud Abſtract.
(E.) Stills to the Extent of 1,000 Gallons having been ſtated to have been made, the Penalty, at 10s. per Gallon, is £. 500.
(F.) This Caſe was very doubtful and uncertain as to the Iſſue.
(G.) Bond to be put in ſuit.
(H.) Bond to be put in ſuit.
(I.) The Quantities not ſpecified in the Information.
(K.) Directions given in this Caſe to the Collector to proſecute.

Note.—In many of the preceding Caſes no final Report has been made, on Account of further Correſpondence with the Collectors and Officers in the Country being neceſſary, and Enquiries made as to particular Circumſtances, the Grounds of Proſecution, and Evidence for Conviction; ſeveral of which Enquiries, eſpecially during the later Period, are ſtill depending.

Exciſe Office, Edinburgh,
11th June, 1799.

Geo. Brown.
John Grieve.
Jas Stodart.
T. Wharton.

Appendix (A. 17.)

COMPARATIVE STATEMENT of the Produce of the Exciſe Duties on Diſtilleries in SCOTLAND, in the Two Years ending 5th July 1798 and 5th July 1799; taken for the Whole of the Year ending 5th July 1798, and for the Firſt Three Quarters of the ſucceeding Year ending 5th July 1799; by actual Accounts from the official Documents received from the Office at Edinburgh, prior to this Date; and for the laſt Quarter of the ſaid Year ending 5th July 1799, by Eſtimate, upon an Average of the Three preceding Quarters.

		In the Year ending 5th July 1798.	In the Year ending 5th July 1799.
		£.	£.
Total Produce of Duties on Diſtillery Licences, in Lowlands and Highlands, from 5th July 1797 to 5th July 1798, per Accounts		215,350	
Lowland Licence Duty, from 5th July 1798 to 5th April 1799, per Accounts	62,124	—	79,424
to 5th July 1799, per Eſtimate	17,300		
Highland and Intermediate Licence Duties, to 5th April 1799, per Accounts	9,900	—	13,200
to 5th July 1799, per Eſtimate	3,300		
Spirit Duty at 1*s.* per Gallon, as diſtilled, Lowlands, to 5th April 1799, per Accounts	60,790	—	88,540
to 5th July 1799, per Eſtimate	27,750		
Dº — Highland and Intermediate Diſtricts, to 5th April 1799, per Accounts	4,440	—	5,940
to 5th July 1799, per Eſtimate	1,500		
Raw Grain Duty, Lowlands — to 5th April 1799, per Accounts	1,400	—	1,900
to 5th July 1799, per Eſtimate	500		
Spirits, Stock on Hand Duty*, per Account		—	60,540
	£.	215,350	£. 249,544
Increaſe in 1799	£.	34,194	
	£.	249,544	

* *Note.* In the above Account, the odd Pounds, Shillings, and Pence, are not inſerted; and in the Produce of the Year 1798–9, is included the whole Amount of the Spirits Stock on Hand Duty, becauſe, 1ſt. ſuch Duty has accrued, and became payable, ſolely by virtue of, and under the Act of that Year (38 Geo. III. c. 92.) and therefore ſuch Duty could only be properly brought to Account in the Year ending 5th July 1799: And 2d, had there not been ſuch a large Stock of Spirits on Hand as was found upon the Firſt actual Survey referred to in that Act, there muſt have been, to ſupply the Average Demand and Conſumption in the ſubſequent Year, an Increaſe not only of the Licence Duty on Stills (the Number of entered Gallons having been in the Lowlands leſs by 1,750 in the Licence Year beginning 10th October 1798, than they had been in the like Year beginning 10th October 1797, and ſuch a Difference in the Number of Gallons, at £. 54 per Gallon for the whole Year, makes a Difference of Duty of no leſs than £. 94,500) but alſo of the 1 *s.* Duty per Gallon on the Spirits diſtilled in ſuch ſubſequent Year, of which a correſpondent larger Quantity muſt have been manufactured, had there not been ſuch a large Stock on Hand when the ſaid Act of the laſt Seſſion took Effect.

John Bonar,
Solicitor for the Exciſe.

London, 3d July 1799.

P. S. By a Communication from the Board, received ſince the above Statement was made up, it appears, that the Amount to be expected from the laſt Quarter is eſtimated by the proper Officers in Edinburgh, as exceeding what is here ſtated by the Sum of £. 8,289. 15 *s.* 11¼ *d.* and conſequently makes the Whole of the real and eſtimated Produce of the Year ending 5th July 1799 (inſtead of the above Sum of £. 249,544.) to be - - - - - £. 257,833 15 11¼

215,350 — —

Increaſe in 1799 - - - - £. 42,483 15 11¼

London, July 6th 1799. *John Bonar.*

Appendix (A. 18.)

TABLE of the PENALTIES in DISTILLERY CASES, &c. which may be recovered before the Juſtices of the Peace, in Scotland.

OFFENCE.	By what ACT Penalty impoſed.	AMOUNT of Penalty.	To what it may be MITIGATED.
Erecting, working, or keeping any Still for Diſtilling without Licence -	Stat. 28 Geo. 3. c. 46. ſ. 5.	£. 200.	OBSERVATION. The General Rule laid down by Stat. 12 Car. 2. Cap. 24. Sect. 46. (to which *all* after *Exciſe Acts* have a general Clauſe of Reference) is, " That it ſhall be lawful to Juſtices, where they ſee cauſe, to mitigate, compound, or leſſen Penalties or Forfeitures, as in their Diſcretion they ſhall think fit, ſo that the Mitigation be not leſs than *double the Value of the Duty which ſhould have been paid*, beſides the Officers reaſonable Coſts and Charges." MITIGATION. From this Rule there are only the following Exceptions: 1ſt. By the Stat. 23 Geo. 2. c. 21. in the Caſe of Candles, Soap, and Starch, the Mitigation of the Penalties in that Act is to be ſuch as not to reduce the Penalty to leſs than *One Fourth*
Diſtilling, Rectifying, or Compounding withont Licence - - - -	33 Geo. 3. c. 61. ſ. 22.	£. 200.	
Perſon in whoſe Cuſtody an Unlicenſed Still is found in a State of Preparation for being worked - - -	28 Geo. 3. c. 46. ſ. 21.	£. 200.	
Perſon not being a Licenſed Diſtiller who ſhall diſtill - - - - -	28 Geo. 3. c. 46. ſ. 15.	£. 10. per Gall. of Worts	
Diſtilling from Grain, &c. during the Prohibition - - - - - - - -	35 Geo. 3. c. 119. ſ. 2. (Temporary Act, and expired)	£. 500.	
Perſon aiding or aſſiſting in any private Diſtillery - - - - - - - - -	23 Geo. 3. c. 70. ſ. 14.	£. 30. for Firſt Offence. £. 60. for Second D° or Impriſonment.	
Obſtructing Officers in the Execution of their Duty - - - - - -	26 Geo. 3. c. 73. ſ. 71. 28 Geo. 3. c. 46. ſ. 78. 38 Geo. 3. c. 92. ſ. 23.	£. 200.	
Licenſed Diſtiller neglecting or refuſing to pay the Duties in the Manner and at the Times by Law directed.	28 Geo. 3. c. 46. ſ. 14.	£. 200.	
D° erecting or working a Still different from that ſpecified in his Licence - - - - - - - - -	D° - -	£. 200 — —	
D° uſing his Stills Licenſed for working from Britiſh Materials in diſtilling from Melaſſes, or from Foreign Materials - - - - - - - - -	33 Geo. 3. c. 61. ſ. 8.	£ 200 — —	
D° uſing his Still Licenſed for diſtilling Waſh or Low Wines in compounding Spirits - - - - - - - -	D° ſ. 9.	£. 200 — —	
Rectifier uſing his Still Licenſed for Rectifying in Compounding Spirits -	D° -	£. 200 — —	
Compounder uſing his Still licenſed for Compounding, in Diſtilling or Rectifying - - - - - - - - -	33 Geo. 3. c. 61. ſ. 9.	£. 200 — —	
Licenſed Diſtiller, or Rectifier, or Compounder carrying on the Buſineſs of Common Brewer or Victualler -	28 G. 3. c. 46. ſ. 9 & 10.	£. 200 — —	
Licenſed Diſtiller or Rectifier being a Compounder, Common Brewer, or Victualler - - - - - - - -	33 Geo. 3. c. 61. ſ. 11.	£. 200 — —	
Licenſed Diſtiller boiling, heating, or preparing Worts, Waſh, &c. by Fire in any Veſſel other than his licenſed Still - - - - - - - -	28 Geo. 3. c. 46. ſ. 16.	£. 200 — —	

TABLE of the PENALTIES in DISTILLERY CASES, &c.—*continued.*

OFFENCE.	By what ACT Penalty impoſed.	AMOUNT of Penalty.	MITIGATION.
Diſtiller, Rectifier, or other Perſon ſelling or uſing improperly Certificates for the Removal of Spirits - - - -	Stat. 33 Geo. 3. c. 61. ſ. 17.	£. 50 — —	
Neglecting or refuſing to give Notice of the Inſolvency, Bankruptcy, Death, or Removal of a Licenſed Diſtiller, or to depoſit the Heads of his Stills and Utenſils if not to be uſed - - - - - - - - - - - -	33 Geo. 3. c. 61. ſ. 14.	£. 200 — —	*Part* thereof, over and above the Officers reaſonable Coſts and Charges.
Neglecting or refuſing to give Notice of the Change of Property in a Licenſed Still, or to depoſit its Head and Utenſils if not to be uſed - - -	28 Geo. 3. c. 46. ſ. 13.	£. 200 — —	2d. By Stat. 9 Anne c. 11. Sect. 37. the Mitigation of Penalties under the Laws relating to Leather, is not to be leſs than *One Fourth Part* thereof, with Charges.
Diſtiller diſcontinuing to work his Still, and neglecting or refuſing to take the ſame down, and to demoliſh the Furnace, and depoſit the Head or Worm thereof - - - - - -	38 Geo. 3. c. 92. ſ. 19.	£. 200 — —	
Licenſed Diſtiller working his Still on Sunday - - - - - - - - -	Dº - ſ. 19.	£. 500 — —	3d. By Stat. 13 Geo. 3. c. 56. Sect. 4. the Penalty of £. 50 for retailing diſtilled Spirituous Liquors without Licence, is not to be mitigated below *Five Pounds*; but as this expreſs Limitation is not re-enacted in the Retail Acts of 30th Geo. 3d. c. 38 or 35 Geo. 3d. c. 59. it may be doubted whether it is ſtill in force.
Dº not locking down his Still from Saturday Night to Monday Morning, or opening the ſame after locked - -	39 Geo. 3. c. 78. ſ. 13.	£. 100 — —	
Dº grinding down or putting into the Maſh Tun Malt or Grain, or mixing unmalted Grain with Malt, before meaſured and taken Account of by the Officer - - - - - - - -	38 Geo. 3. c. 92. ſ. 8. 39 Geo. 3. c. 78. ſ. 12.	£. 100 — —	
Diſtiller of Spirits, for Conſumption in Scotland, neglecting or refuſing to make Monthly Entry or Return, upon Oath, of the Quantities of Malt and unmalted Grain uſed and Spirits produced - - - - - - - - -	39 Geo. 3. c. 78. ſ. 11.	£. 200 — —	
Diſtiller refuſing or neglecting to provide a Spirit Receiver, with ſufficient Faſtenings, or to run off his Spirits immediately from the Still into ſuch Receiver, or opening the ſame before the Officer has taken Account of the Spirits therein - - - - -	Dº - ſ. 7.	£. 100 — —	4th. By the Highland Diſtillery Act of 25th Geo. 3. c. 22. the Sentences of Juſtices under it were made ſubject to review by the Quarter Seſſions or Barons of Exchequer; and Sect. 17. declares, "there ſhall be no Power of Mitigation of *Penalties*:" But as all the Penalties of that Act (except one of £. 10. for making or ſelling Stills not ſtamped) are altered by the Stat. 33 Geo. 3d.
Dº mixing Spirits not taken Account of with his Stock - - - - -	Dº - Dº	£. 2 — — per Gall.	
Licenſed Diſtiller, Rectifier, or Compounder, ſending or carrying out Spirits without a Permit - - - -	38 Geo. 3. c. 92. ſ. 6. 39 Geo. 3. c. 78. ſ. 9.	A Sum equal to the Duty £. 1 — — per Gall.	
Rectifier or Compounder, Dealer in or Retailer of Spirits, Chemiſt, Druggiſt, or Perfumer, or any Perſon, other than a Licenſed Diſtiller, having in his Cuſtody or Poſſeſſion any Worts, Waſh, Tilts, or other fermented Liquor capable of being diſtilled into Low Wines or Spirits; or diſtilling or extracting Low Wines or Spirits from Worts, Waſh, &c. - - - - - - -	28 Geo. 3. c. 46. ſ. 15.	£. 10 — — per Gall. of ſuch Worts, Waſh, &c.	
Chemiſt, Druggiſt, or Perfumer uſing a Still for any Purpoſe whatever without Licence or above 50 Gallons, except as therein mentioned - - - -	Dº - ſ. 17.	£. 200 — —	

TABLE of the PENALTIES in DISTILLERY CASES, &c.—*continued.*

OFFENCE.	By what ACT Penalty impoſed.	AMOUNT of Penalty.	MITIGATION.
In HIGHLANDS.			c. 61. the Effect of this Clauſe (with this ſingle Exception) ſeems to be at an End.
Licenſed Diſtiller having or uſing a Still of larger Dimenſions than that Licenſed, and exceeding Three Gallons Surplus - - - - - - - - - -	Stat. 25 Geo. 3. c. 22. ſ. 11. 33 Geo. 3. c. 61. ſ. 27.	£. 20 — — £. 40 — —	
Licenſed Diſtiller having in his Poſſeſſion a Still other than that Licenſed - - - - - - - - - -	25 Geo. 3. c. 22. ſ. 11. 33 Geo. 3. c. 61. ſ. 27.	£. 50 — — £. 100 — —	*John Bonar,* Solicitor for the Exciſe.
Licenſed Diſtiller buying or uſing Grain or Malt not the Growth of the Highland Counties - - - - - -	25 Geo. 3. c. 22. ſ. 11. 33 Geo. 3. c. 61. ſ. 27. 37 Geo. 3. c. 102. ſ. 9.	£. — 5 — per Buſhel £. — 10 — per Buſhel £. 1 — — per Buſhel	
Licenſed Diſtiller ſending or carrying, or Perſon ſelling or receiving Spirits diſtilled in the Highlands and removed into the Lowlands - - - -	35 Geo. 3. c. 59. ſ. 6.	£. 50 — —	
STILL-MAKERS, &c.			
Maker or Seller of Still not ſtamped, &c.	25 Geo. 3. c. 22. ſ. 14.	£. 10 — —	
Maker of Still failing to give Notice to Officer when finiſhed that ready to be gauged and ſtamped - -	28 Geo. 3. c. 46. ſ. 27.	£. — 10 — per Gall.	
Importer of Stills from England or Foreign Parts without Notice to Officer, or Owner erecting them before gauged and marked - - - - - - - -	D° - ſ. 28.	£. 50 — —	
Retailing Aquavitæ without Licence	35 Geo. 3. c. 59. ſ. 7.	£. 50 — —	
Dealing by Wholeſale in Aquavitæ without Licence - - - - - - -	D° - ſ. 9.	£. 30 — —	

Appendix (A. 19.)

TABLE of the DUTIES on Low Wines and Spirits, from 12th Car. II. to 22d Geo. III.

LOW WINES.	From Melaſſes.	Foreign Wine, Cyder, or other imported Materials.	Malt, Corn, or Brewers Tilts.	Cyder, or other Engliſh Materials.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
12 & 13 W. 3. c. 11. ſ. 2, 3, 4, & 5.	— — 4	— — 4	— — 1	— — 1½
4 Anne, c. 12. ſ. 2.	— — 2	— — 2	— —	— —
16 Geo. 2. c. 8. ſ. 2.	— — 6	— — 6	— — 1	— — 1½
19 Geo. 2. c. 12. ſ. 24.	— —	— — 3	— — — ½	— — — ¼
24 Geo. 2. c. 40. ſ. 1.	— —	— —	— — 1½	— — 1¼
33 Geo. 2. c. 9. ſ. 1.	— 1 3	— 1 3	— — 5	— — 6¼
2 Geo. 3. c. 5. ſ. 2. 4. & 6.	— — 3	— — 3	— — 1	— — 1¼
20 Geo. 3. c. 35. ſ. 9.	— — 3	— — 3	— — 1	— — 1¼
	— 2 9	— 3 —	— — 11	— 1 3¼
19 Geo. 3. c. 25. ſ. 3. 20 Geo. 3. c. 35. ſ. 12. 21 Geo. 3. c. 17. ſ. 1. 22 Geo. 3. c. 66. ſ. 2. } Three Five per Cents	— — 4¾ 8	— — 5¼ 6	— — 1½ 6	— — 2¾ 45
per Gallon - £.	— 3 1¾ 8	— 3 5¼ 6	— 1 — ½ 6	— 1 6 45

SPIRITS.		From Melaſſes.	Foreign Fruit, or other imported Materials.	Foreign Wines or Cyder.	Malt, Corn, or Brewers Tilts.	Cyder, or other Engliſh Materials.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
12 Car. 2. c. 23. ſ. 7. & 10.	Temporary	— — 1	— — 1	— — 2	— — 1	— — 1
c. 24. ſ. 21. & 24.	Hereditary	— — 1	— — 1	— — 2	— — 1	— — 1
8 Anne, c. 7. ſ. 1.		— — 1	— — 1	— — 2	— — 1	— — 1
16 Geo. 2. c. 8. ſ. 2.		— — 3	— — 3	— — 6	— — 3	— — 3
19 Geo. 2. c. 12. ſ. 24.		— —	— — 1½	— — 3	— — 1½	— — 1½
24 Geo. 2. c. 40. ſ. 1.		— —	— —	— —	— — 4½	— — 3½
33 Geo. 2. c. 9. ſ. 1.		— — 8	— — 8	— — 8	— 1 3	— 1 1¼
2 Geo. 3. c. 5. ſ. 3. 5. & 7.		— — 2	— — 2	— — 2	— — 3	— — 2
20 Geo. 3. c. 35. ſ. 9.		— — 2	— — 2	— — 2	— — 3	— — 2
		— 1 6	— 1 7½	— 2 3	— 2 9	— 2 4¼
19, 20, 21, & 22 Geo. 3. as Low Wines, above } per Cents £.		— — 2½ 8	— — 2¾ 7	— — 4 2	— — 4¼ 8	— — 4¾ 25
per Gallon - £.		— 1 8½ 8	— 1 10¼ 7	— 2 7 2	— 3 1¼ 8	— 2 9 25

N. B.—It is declared by 16 Geo. 2. c. 8. ſ. 13. & 24 Geo. 2. c. 40. ſ. 26. that thoſe Acts ſhall not extend to charge any Spirits diſtilled from Malt, and conſumed in Scotland, which are commonly called *Aquavitæ*. And 10 and 11 W. 3. c. 21. ſ. 22. and 4 Anne, c. 12. ſ. 4. determine what Quantities of Low Wines and Spirits from Melaſſes, Corn, and Cyder, were to be charged according to the Quantity of Waſh decreaſed.

Appendix (A. 20.)

An ACCOUNT of the AMOUNT of DUTY COLLECTED or CHARGED in the Port of LONDON, and the other Ports of ENGLAND, on SPIRITS manufactured in and brought from SCOTLAND, ſince 5th July 1788; diſtinguiſhing the reſpective Amounts ſo collected and charged in every Year, and the Names of the Perſons from whom they were permitted or by whom they were imported.

		Old DUTY.			Additional DUTIES commenced.									TOTAL.		
					6th February 1791.			22d February 1794.			10th December 1796.					
		£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Years ended 5th July	1789	40,077	9	—	—	—		—	—		—	—		40,077	9	—
	1790	Nil.														
	1791	Nil.														
	1792	Nil.														
	1793	Nil.														
	1794	Nil.														
	1795	15,523	10	5	2,217	12	11	2,217	12	11	—	—		19,958	16	3
	1796	5,744	10	5	820	12	11	820	12	11	—	—		7,385	16	3
	1797	359	13	1	51	7	7	51	7	7	51	7	7	513	15	10
	1798	11,315	15	10	1,616	10	10	1,616	10	10	1,616	10	10	16,165	8	4

N. B. The Spirits imported in 1795 and 1796, were permitted from Eaſton, Fraſer, and Co. near Aberdeen, to Eaſton, Fraſer, and Co. London, and thoſe in 1797 and 1798, from Robert Stein and Co. of Kilbagie to Robert Stein and Co. of London, except £.24. 15*s.* from Adam and William Murray of Edinburgh, to Meſſrs. Huthwaite of Nottingham.

Exciſe Office,
London, 11th July 1799.

R. Waring,
Accomptant General.

Appendix (B. 1.)

Three LETTERS from George Rose, Eſq. to the Commiſſioners of Exciſe in Scotland.

Nº 1.—Copy of Mr. Rose's Letter, dated 13th June 1798, to the Commiſſioners of Exciſe in Scotland.

Gentlemen,

The Houſe of Commons having this Day come to a Reſolution for laying an additional Duty upon the Stock on Hand of Britiſh Spirits in Scotland, I am commanded by the Lords Commiſſioners of His Majeſty's Treaſury to tranſmit to you a Copy of the ſaid Reſolution, and to direct you to cauſe an actual Survey to be immediately made, and an Account to be taken of the Quantity and Strength of all Spirits in the Poſſeſſion of Diſtillers, Rectifiers, Compounders, Dealers, and Retailers; and that the Officers have a Schedule of the Quantity and Strength with each Trader, and give Notice that it is for the Purpoſe of being charged with an additional Duty to be impoſed by Parliament.

I am alſo to deſire you will cauſe an Account to be made out and tranſmitted to me, as ſoon as you are enabled to do ſo, of all the Britiſh Spirits found in their Poſſeſſion, for their Lordſhips Information.

I am, &c.

13th June 1798. *Geo. Roſe.*

Nº 2.—Copy of Mr. Rose's Letter, dated 12th July 1798, to the Commiſſioners of Exciſe in Scotland.

Gentlemen,

You will of courſe make the neceſſary Arrangements immediately, for carrying into Effect the Act of the laſt Seſſion of Parliament reſpecting Spirits diſtilled in Scotland, and iſſue proper Inſtructions to your Officers for that Purpoſe; Copies of which it is the Pleaſure of the Lords Commiſſioners of His Majeſty's Treaſury you ſhould ſend to them as ſoon as they are compleated. Their Lordſhips are alſo pleaſed to direct that you will, as ſoon as it can be done, after the 10th of October, report how the Act has been executed, and how it appears to have operated, ſtating how far the Proviſions appear to have anſwered the Purpoſe intended, adverting to the Proviſions relative to the ſigned Declarations required to be made by the Diſtillers, making Returns yourſelves at the End of every Round ſubſequent to Michaelmas, whether the Produce of the Spirits taken Account of at the given Strength is equal upon the Whole to the Quantity which ought to be produced from the Grain uſed, and the Waſh made, and whether the Proportions are nearly ſimilar at different Diſtilleries, or in what Degree they differ in the ſeveral Parts of the Country, and to what ſuch Difference is to be aſcribed. My Lords are alſo pleaſed to direct you to inform them on the following Points: Whether the Proviſions for aſcertaining the Quantity of Grain uſed, and for diſtinguiſhing and charging the unmalted Grain, ſhall be found effectual; and if not how the Law ſhall have been evaded; the groſs Produce and actual Receipt of the Revenue charged, diſtinguiſhing what has ariſen from the Duty on Licences as well as on the Spirits diſtilled, and on unmalted Grain, in the different Diſtricts of the Highlands and Lowlands; what will be the probable Annual Amount of the Expence of the Collections under the new Law, comparing the ſame with the laſt Year's Charge of Management, as nearly as the ſame can be aſcertained, under the old Law, ſtating in what the Difference, if any, conſiſts; the Number and Contents of Stills given up or reduced before and ſubſequent to the 10th of October next in the Lowlands, and after the 5th Inſtant in the Highlands; the Amount of the Licence Duties on the Stills, charged and paid ſince the Period of the laſt Accounts tranſmitted to the Committee of the Houſe of Commons; the beſt Information you can procure, whether the Uſe of private and unlicenſed Stills increaſes, what Means ſhall be uſed for ſuppreſſing the ſame, with what Effect, what Puniſhments ſhall be inflicted on the Perſons who uſe the ſame, as there is Reaſon to apprehend that in proportion as the due Collection of the Duty is enforced at the entered Diſtilleries, the unentered Stills may be expected to increaſe; and that as often as you ſhall make Reports to my Lords on theſe Subjects, you ſtate every other Fact and Circumſtance may appear to you to be uſeful, together with ſuch Suggeſtions for the Amendments of Defects which may be found in the late Act, or in any Manner for the Improvement of the Revenue on Home made Spirits. Vigilance on the Part of the different Checking and Surveying Officers is ſo important, that it muſt be obvious to you it will be indiſpenſably neceſſary, that if any of them ſhall be found to be corrupt, or groſsly inattentive to their Duty, they ſhould be diſmiſſed, and that in the Caſe even of Suſpicion the Officers ſhould be removed from the Diſtillery Branch. The inferior Officers ſhould, in every Viſit, enter in their Books regulated Accounts of the State of the Operations, of the exact Quantity of Grain to be uſed, and of the Waſh produced, as well as of the Spirits of the Firſt and Second Extraction, together with the State and Appearance of the Still, which ſhould be frequently taken at uncertain Times by Gauge and Strength; which Surveys, made by inferior Officers, ſhould be frequently checked by ſuperior Officers ſurveying after them. I have only further to obſerve, by the Directions of their Lordſhips, that as the due Execution of the Act muſt in a great Meaſure depend upon your vigilant and active Controul, they expect from you the utmoſt Diligence and Attention, of which they will judge by the Reports they ſhall from Time to Time receive from you.

I am, &c.

12th July 1798.

Geo. Roſe.

N° 3.—Copy of Mr. Roſe's Letter, dated 9th January 1799, to the Commiſſioners of Exciſe in Scotland.

Gentlemen,

It is of Importance that the Lords Commiſſioners of His Majeſty's Treaſury ſhould be prepared, if poſſible, to ſubmit to the Conſideration of Parliament, early in March, ſome permanent Arrangement reſpecting the Duties on Diſtilleries in Scotland, in order to which their Lordſhips are deſirous of having all the Information that can be uſeful on the Subject with the leaſt poſſible Delay. I have it therefore in command from them, to direct you to call upon the Trade to make ſuch Repreſentations to you, to be communicated to this Board, as they ſhall think neceſſary, relative to the preſent temporary Law, or to the Continuation and Extenſion of its Principles by a permanent Act, which they will of courſe do in Writing, and as ſpeedy as they can.

If you are prepared to make any Obſervations on the Effect and Operations of the preſent Law, in conſequence of their Lordſhips Orders communicated by former Letters of mine, it is deſirable you ſhould report the ſame forthwith.

I am, &c.

9th January 1799. *Geo. Roſe.*

Appendix (B. 2.)

REPORT of Commiſſioners of Exciſe, Scotland; 27th February 1799:—With 11 Incloſures.

May it pleaſe your Lordſhips,

In obedience to your Commands, ſignified by Mr. Roſe's Letters to us of the 13th of June and 12th of July laſt, we had the Honour to tranſmit, on the 16th of July, a Copy of the Inſtructions iſſued to all our Officers on the 3d of that Month, for carrying into Effect the Act of laſt Seſſion of Parliament reſpecting Spirits diſtilled in Scotland; and on the 4th of September laſt, an Account of the Quantities of Britiſh Spirits found in the Stock, Cuſtody, or Poſſeſſion of Diſtillers, Rectifiers, Compounders, Dealers in, and Retailers of Spirits, on the firſt actual Survey after the ſaid 13th of June 1798.

(N° 1.) We now beg Leave to ſend incloſed a Copy (N° 1.) of additional General Orders, iſſued to all Collectors on the 22d of Auguſt and 2d of November laſt, with the Form of Book-keeping to be obſerved under the ſaid Diſtillery Act of 38 Geo. III. Cap. 92.

From the Returns made by our Collectors to the Orders of the 22d of Auguſt (ſome of which being from remote Places were only lately received) there have been prepared the following accompanying Accounts, alſo required by your Lordſhips, viz.

(N° 2.) 1ſt. An Account (N° 2.) of the groſs Produce and actual Receipt for the Lowlands of the Duty on Spirits, Stock on Hand June 1798, on Spirits diſtilled, at One Shilling per Gallon, and on unmalted Grain uſed by Diſtillers, from the Commencement of the ſaid Act of 38 Geo. III. Cap. 92. to the 10th of December laſt, being the lateſt Period to which the ſame can be made up. By which Account it appears, that in the Lowlands the groſs Produce of the Spirits, Stock on Hand, Duty was - - - - - - - - - - - - - - - - - £.53,586 16 5¼

Actual Receipt - - - - - - - - - - - - - - - -	12,114	4	7¼
Arrear - - - - - - - - - - - - - - - - - -	41,472	11	10

That the groſs Produce of One Shilling per Gallon Duty on Spirits diſtilled was - £.23,790 10 6

Actual Receipt - - - - - - - - - - - - - - - -	8,633	—	10
Arrear - - - - - - - - - - - - - - - - - -	15,157	9	8

And that the groſs Produce of Raw Grain Duty (all in Arrear, not being payable by Law till the 10th of December laſt) was £.861. 18. 6.

So that the actual Receipt on theſe Three Branches has only been £.20,747. 5. 5¼, leaving Arrears depending on the 10th of December 1798 to the Extent of no leſs than £.57,492. The great Diſparity betwixt the groſs Produce and actual Receipt on theſe Articles has been chiefly occaſioned by the principal Diſtillers in the Lowlands having refuſed to make Payment of any of the Inſtalments of the Stock on Hand Duty, according to the Charge made upon them for the firſt actual Survey after the 13th of June laſt, upon Pretence that being Diſtillers, working under Licence, they were not liable to be ſurveyed, and that ſuch Duty could not attach on their Stocks till after the paſſing of the Act, on the 29th of June. To bring this Queſtion to a ſpeedy Iſſue, we proſecuted Meſſrs. Haigs and Steins, Diſtillers, in the Court of Exchequer, for Recovery of their Arrears of Stock on Hand Duty; but after a Trial, which laſted Fourteen Hours, on the 17th Ult., the Jury thought proper to return a Verdict for the Defendants, agreeably to the Opinion ſignified by the Court on the Point of Law; againſt which Opinion the Lord Advocate tendered a Bill of Exceptions, with a View of carrying the Cauſe by Appeal to the Houſe of Lords as immediately as poſſible, and which we hope will meet your Lordſhips Approbation. In the mean Time the Payment of ſuch Arrears is withheld, not only by many Diſtillers, but even by conſiderable Dealers and Retailers; an unexpected Circumſtance which we very much regret, but cannot prevent till a more favourable Judgment for the Revenue is given, as we hope it will, in the laſt Reſort.

(N° 3.) 2d. An Account (N° 3) ſimilar to the preceding, for the Highlands, to the 5th of October laſt, by which it appears that there was no unmalted Grain uſed by Diſtillers there; that the Groſs Produce of the Stock on Hand Duty

was - - - - - - - - - - - - - - - - - -	£.6,963	2	5¼
Actual Receipt - - - - - - - - - - - - -	1,772	19	2¼
Arrear - - - - - - - - - - - - - - -	5,190	3	2¾

That the Groſs Produce of the Duty of One Shilling per Gallon on Spirits diſtilled

was - - - - - - - - - - - - - - - - - -	£.1,443	7	—
Actual Receipt - - - - - - - - - - -	838	15	—
Arrear - - - - - - - - - - - - - -	604	12	—

This laſt Sum has ſince been in Part, and will ſoon be altogether recovered; but the other large Arrear is affected by the ſame Circumſtances which we have taken Notice of under the preceding Account.

(N° 4.) 3d. An Account (N° 4) of the Licence Duty on Stills, charged and paid in the Lowlands, ſince the Period of the laſt Account thereof, tranſmitted to the Committee of the Houſe of Commons on the Scotch Diſtillery, viz. from the 10th of February to the 10th of December 1798; by which it appears that *£.107,025. 14s. 10½d.* has been charged, of which *£.106,633. 18s.* has been paid.

(N° 5.) 4th. An Account (N° 5) of the Licence Duty on Stills, charged and paid in the Highlands, from the 5th of April to the 5th of October 1798, being *£.10,588. 2s. 6d.* and all paid.

(N° 6.) 5th. An Account (N° 6) of the Number and Content of Stills given up or reduced in the Lowlands before the 10th of October 1798, viz. 28 Stills, containing 1775½ Gallons; and of the Number and Content of Stills licenſed or entered ſince that Date, viz. 40 Stills, containing 2,181 Gallons.

(N° 7.) 6th. An Account (N° 7) of the Number and Content of Stills licenſed and worked in the Highlands from the 5th of April to the 5th of July 1798, viz. 117 Stills, containing 3,497 Gallons; and from the 5th of July to the 5th of October 1798, viz. 59 Stills, containing 1,918 Gallons, the proper Highland and Intermediate Diſtricts being included in both Caſes.

(N° 8.) 7th. An Account (N° 8) of the probable Annual Amount of the Expence of the Collection under the new Law, comparing the ſame with the laſt Year's Charge of Management, as nearly as the ſame can be aſcertained, under the old Law, and ſtating in what the Difference, if any, conſiſts. By this Account it appears, that prior to the 5th of July 1798, when the Diſtillers in the Lowlands were not under Survey, the Officers on the other Branches of the Revenue attended to them alſo, without any additional Expence. Since that Period, Twenty-four Officers have been employed on that Duty only, and if the Lowland Diſtillers are continued under Survey, a few more Officers will probably ſtill be wanted. In the Highlands, where the Diſtillers under the Licence Act have always been ſurveyed, the Number of Officers may be expected to remain pretty nearly the ſame as formerly, ſo that the comparative State of Account will ſtand thus:

Since 5th July 1798.

In the Lowlands.	22 Officers at £. 50 each of Salary ſince 5th July 1798 - - - - - - - - - -	£. 1,100
	2 Officers at £. 65 each ſince 10th October 1798	130
In the Highlands.	21 Officers at £. 50 each ſince 5th July 1798 -	1,050
		£. 2,280

Prior to 5th July 1798.

In the Highlands.	18 Officers employed chiefly on Account of the Diſtillery in the Year ending 5th July 1798, at £. 50 each - - - - - -	900
	Difference - - - -	£. 1,380

Beſides which Salaries to eſtabliſhed Officers, there will be ſome incidental Expences to Expectants for officiating and watching to ſecure the Raw Grain and Spirit Duties, for neceſſary Stores to the Officers, &c. &c. the Extent of which cannot yet be aſcertained; but it is thought they cannot, upon the whole, amount to much if the Diſtillers are honeſt, but may be conſiderable if they are diſpoſed or found to be fraudulent.

Your Lordſhips having been pleaſed to direct us to report "How the laſt Diſtillery Act has been executed, and how it appears to have operated;" in general we beg leave to obſerve, that our Officers have not found any Difficulty or Oppoſition in carrying it into Execution, and that its Operation has been favourable to the Revenue, while its Proviſions have anſwered the Purpoſe intended. We regard with particular Pleaſure the Prohibition againſt diſtilling on Sunday, which we believe has been, and will be completely carried into Effect with public Approbation. We conſider the Renewal of ſtrict Survey, and of Exciſe Permits for the Removal of Raw Spirits in every Stage, and of whatever Deſcription, to be of the higheſt Importance to the Revenue, and a great Security againſt the Commiſſion of much Fraud, which, ſince the Year 1786, was practiſed, when no Stock was kept, under Cover of Diſtillers Certificates; and we apprehend that, independently of the Duty realized by the Impoſition of One Shilling per Gallon on all Spirits diſtilled, the Circumſtances of putting all the Diſtillers upon a more equal Footing, to that Extent at leaſt as to Duty, than they ever were or can be under Licence only, and of the uſeful Information which this Regulation muſt afford as to the Quantity made within a given Time at different Diſtilleries, will render it well deſerving of being continued and enforced in any ſubſequent or permanent Act; at the ſame Time we muſt candidly ſtate that it has been repreſented to us as Defects of this Law, 1ſt, that conſiderable Quantities of Spirits have been made by licenſed Diſtillers, of which no Account has been given by them in their Declarations, or taken by the ſurveying Officers, ſo as to be charged with this additional Duty, owing to the Opportunities afforded of ſending out Spirits privately, as faſt as they come from the Still, and before any Account thereof can be taken, which is only to be prevented by conſtant watching, and would require Two Officers at leaſt for each Diſtillery; 2dly, that in the Lowlands a good Deal of Raw Grain has been uſed by Diſtillers without being charged with the Malt Duty, for as they are not reſtricted to a certain Time or Place where the Raw Grain is to be ground and taken Account of by the Officers, they have it in their Power to mix, and do in fact mix large Quantities thereof with Malt, and when both are ground down and come to be maſhed, it is difficult, if not impoſſible, for the Officers to diſtinguiſh the one from the other, or the Proportion of each; 3dly, that with Reſpect to the Proviſions relative to the ſigned Declarations required to be made Weekly by the Diſtillers, we find that in the Lowlands they have been pretty generally and regularly complied with, and that theſe Declarations have correſponded tolerably well with the Officers Accounts; but in the Highlands the Reverſe has been the Caſe, as there are many of the Diſtillers can neither read nor write, and others of them have neglected or refuſed to obey this Part of the Law on different Pretexts, for which they have been proſecuted before the Juſtices of the Peace, ſome of whom were ſlightly fined, and others acquitted.

In regard to "the Produce of the Spirits taken Account of at a given Strength, "and whether the ſame is equal, upon the whole, to the Quantity which ought to "be produced from the Grain uſed, and the Waſh made, and whether the Proportions are nearly ſimilar at different Diſtilleries, or in what Degree they differ in "the ſeveral Parts of the Country, and to what ſuch Difference is to be aſcribed," we would beg leave to refer your Lordſhips to a Scheme or Table in relation to all theſe Points here incloſed, and marked N° 9, which contains the Reſult of the Reports we have received, and from which only we ourſelves can make Returns, with ſuch Obſervations in Illuſtration as have occurred to us thereon.

For the "beſt Information we have been able to procure, whether the Uſe of "private and unlicenſed Stills has increaſed, what Means have been uſed for ſuppreſſing the ſame; with what Effect, and what Puniſhment has been inflicted "on the Perſons who uſe the ſame," we beg Leave to refer your Lordſhips to the Statement marked N° 10, entitled, "Uſe of private and unlicenſed "Stills, &c."

Upon the whole, we have only to aſſure your Lordſhips that no Diligence or Attention has been or ſhall be wanting on our Part to carry this Act into due Execution; and that we have alſo had Reaſon to be ſatisfied with the Vigilance ſhewn by the different checking and ſurveying Officers in general; none of them having been found either corrupt or groſly inattentive to their Duty, ſo as to require to be diſmiſſed or removed.

We have the Honour to remain, very reſpectfully,
Your Lordſhips moſt obedient,
and moſt faithful humble Servants,

T. Wharton.
Ja' Stodart.
John Grieve.
Geo. Brown.

Exciſe Office, Edinburgh,
27th February 1799.

The Right Honourable the Lords Commiſſioners
of His Majeſty's Treaſury.

(Nº 1.)

(In Report of Commiſſioners of Exciſe of Scotland, 27th February 1799.)

FORM
OF
BOOK-KEEPING
UNDER THE
DISTILLERY ACT of 38° Geo. III. Cap. 92.

A. B. DISTILLER from MALT.

Time of Survey.	Stills.		Waſh Batches.					Low Wines from Still.		Spirits from Still.		N. to grind.	Nº of Buſhels gauged.		MT.	Amount of Goods.	Increaſe of		
	1 72	2 28	1 T	2 abl	3 ed	4 Dry.	Charging Batch.	Receiver.	OddGalls.	Receiver.	OddGalls.		Malt.	RawGrain.	Tabd		Waſh.	Low Wines.	Spirits.
1798. June.																			
30 M 8	✓ A	✓ B	G 30	G 27	00	00	00	00	20	00	10	N.	..	..	L.	..	550	20	..
30 N	Wor	king	46	27	00 Filis	00	24	00	05	00	40	..	50	30	(B.)	..	..	..	..
30 E 5	Dit	to.	46	27	50 G	00	00	00	35	00	58	N.	..	..	L.	..	..	35	..
30 E 9	Dit	to.	00	36	20	00	20	00	10	00	88	..	65	40	L.	..	250	..	..
30 E 12	Dit	to.	00 G	50	20	00	00	00	40	00	110	..	..	..	L.	..	..	40	110
July 1 M 6	Dit	to.	20	00 G	40	00	00	00	32	03.0	00	N.	..	..	L.	..	305	..	..
1 E 2	Dit	to.	00 G	21	00 G	00	00	00	54	06.0	00	..	80	..	L.	..	300	54	..
1 E 10	Dit	to.	20	51	18	00 G	00	00	10	10.0	00	N.	..	..	L.	..	562	..	..
2 M 6	Dit	to.	20	00 G	24 G	18	00	00	38	14.0	00	..	70	35	L.	..	280	38	..
3 M 7	Dit	to.	00 G	21	22	18	00	00	30	20.0	00	N.	..	..	L.	..	600	..	400
4 M 6	Dit	to.	18	40	22	00 G	00	00	68	00	70	..	88	70	L.	..	320	68	..
5 M 6	Dit	to.	18 G	00 G	38	18	00	00	20	05.5	00	N.	..	..	L.	..	280	..	..
6 M 5	Dit	to.	20	21	00 G	18	00	00	70	10.0	00	N.	100	..	(20.)	410	605	70	..
7 M 8	Dit	to.	20	21	20	00	00	00	25	15.0	00	..	105	..	L.	..	250	..	300
													558	175	..	..	4302	325	810
7 M 8	Wor	king	20	21	20	00 G	00	00	25	00	00	..	..	..	L.	..	4302	325	..
8 M 7	Dit	to.	00 G	30	20	17	00	00	80	00	80	N.	..	..	L.	..	290	80	..
9 M 6	Dit	to.	18	00 G	32	17	00	00	24	00	150	..	60	60	L.	..	320	..	..
10 M 5	Dit	to.	18	21	00 G	30	27	00	60	00	200	N.	..	..	L.	..	300	60	200
11 M 8	Dit	to.	00 G	21	20	00	00	00	18	03.0	00	..	100	..	L.	..	250	..	..
12 M 6	Dit	to.	16	00 G	20 G	00	00	00	75	06.0	00	N.	..	..	L.	..	336	75	..
13 M 7	Dit	to.	16	21	22	00 G	00	00	30	08.0	00	..	58	50	L.	..	600	..	..
14 M 7	Dit	to.	00	21	22	17	00	00	80	12.0	00	N.	..	..	L.	..	290	80	240
													218	110	..	..	6688	620	440
14 M 7	Wor	king	00	21	22	17	00	00	00	00	00	N.	..	..	..	..	6688	620	..

Strength of Spirits.	TRADE'S DECLARATION.					Date of Charge.	Reason for Charge.	CHARGES.	
	Malt.	Raw Grain.	Spirits.	Strength of Spirits.	From what Period.			Bushels Raw Grain.	Gallons, 1 to 10 O.P. Spirits.
—	—	—	—	—	—	June 30 N.	Gauge.	30	..
—	—	—	—	—	—	30 E 9	Ditto.	40	..
1 to 8 O. P.	to	Stock.	—	—	—	30 E 12	Ditto.	..	112
—	—	—	—	—	—	July 2 M 6	Gauge.	35	..
1 to 7 O. P.	to	Stock.	—	—	—	3 M 7	Ditto.	..	416
—	—	—	—	—	—	4 M 6	Ditto.	70	..
1 to 10 O. P.	to	Stock.	—	—	—	7 M 8	Ditto.	..	300
—	550	180	510 310	1 to 8 O. P. 1 to 10 O. P.	June 30th to July 7th		Traders Declarat.	05	10
						July 7th,	N° 1.	180	838
—	—	—	—	—	—	July 9 M 6	Gauge.	60	..
1 to 8 O. P.	to	Stock.	—	—	—	10 M 5	Ditto.	..	205
—	—	—	—	—	—	13 M 7	Ditto.	50	..
1 to 10 O. P.	to	Stock.	—	—	—	14 M 7	Ditto.	..	240
—	220	100	200 235	1 to 8 O. P. 1 to 10 O. P.	July 7th to 14th.	July 14th	N°. 2.	110	445

A. B.'s CHARGES of RAW GRAIN.

Nº	Date.	Buſhels Raw Grain.
1	July 7.	180
2	Dc. 14.	110

N. B. The Charges on Raw Grain do not take Place till after the 10th Auguſt 1798:— Where the Diſtiller is alſo a Maltſter, they are to be transferred to the Malt-Book; and, being doubled, will produce Floor Buſhels.

A. B.'s STOCK of SPIRITS.

Time of Survey.	Spirit Caſks.			Odd Gallons.								
	1 St. T	2 St. able	3 L. d.	1 to 6 O. P.	1 to 7 O. P.	1 to 8 O. P.	1 to 9 O. P.	1 to 10 O. P.		1 in 10 U. P.	1 in 6 U. P.	
June 30 M 8	00	260	00	1000	4000	110	00	3000	—	651	00	Nº 2. 1 to 10 O. P.
30 E 12	-	—	—	—	—	110	—	—	—	—	—	From Still.
July 3 M 7	00	260	00	1000	4400	220	00	3000	—	200	00	Nº 2. Strength as above.
7 M 8	00	260	00	00	4400	220	00	3300	—	1000	00	Nº 2. as above.
10 M 5	00	260	00	00	4000	420	00	3300	—	1020	00	Nº 2. as above.
14 M 7	00	260	00	00	4000	420	00	3500	—	1000	00	Nº 2. as above.

A. B.'s CHARGES of SPIRITS.

	N°	Date.	Gallons Spirits. 1 to 10 C. P.
	1	July 7.	838
Increase in	Stock.	Do. 10.	37
	2	Do. 14.	445

Spirits in Stock 1 to 10 O. P.	Date of Permits.	Gallons permitted.	Strength.	Quantity.	
				Come in 1 to 10 O. P.	Gone out 1 to 10 O. P.
12300	— —	—	— —	12300	—
—	— —	—	— —	112	—
12459	July 2d & 3d - - -	451	1 in 10 U. P.	416	369
12354	Do, 4th, 5th, & 6th - -	495	1 in 10 U. P.	300	405
12180	Increase Chad. Do. 8th & 9th	507	1 in 10 U. P.	205 37	416
12364	— Do. 12th -	40	1 to 10 O. P.	240	40
		Permitted	1 to 10 O. P.	—	1230
		Retailed	Do.	—	16
		Transfer'd	Do.	—	12364
				13610	13610

EXPLANATION.

At Page (2).—June 30th, M. 8, ſhews the State of the Houſe, and depending Waſh, which is ſet forward in the columned Title, "Increaſe of Waſh;" and every Time a new Gauge of Waſh is procured in the Waſh Batches, it is to be marked with a G. for Malt Waſh, and ſet forward in the ſame Manner.—Gauges of Low Wines to be alſo carried to the proper Column.

On the 30th, E. 5.—No. 3. W. B. is filling from the Coolers, and 30th E. 9, is the compleat Gauge of it.

On the 30th, E. 12.—A Charge of Spirits is made of 110 Gallons, 1 to 8 O. P. and ſet forward, producing 112 Gallons, 1 to 10 O. P. at ſame Time it is carried to Stock, and inſerted in the proper Columns. In like Manner are Charges made on the 3d, 7th, 10th, and 14th July.

On the 30th, M. 8.—Is a Notice to grind received, and remarked at Bookend, and the Officer is to attend and gauge the Malt and Dry Grain, and inſert them in the proper Columns. When he has a Gauge of Raw Grain it is a Charge, and to be remarked at Bookend. It will be proper that an Opening of the Book be appropriated for the Inſertion of theſe Gauges.—At the End of each Week, or oftener if neceſſary, the Malt, Raw Grain, and Spirits, are to be ſummed up for a Compariſon with the Trader's Declaration, which becomes the Charge of Raw Grain and Spirits, if it exceeds the Account taken by the Officer; an Inſtance of which occurs on the 7th M. 8. The Waſh and Low Wines are alſo to be ſummed and carried forward till 10th April 1799.—Page (6), June 30th, M. 8. is an Account taken of all the Spirits in Stock, which is by Calculation brought to one Degree of Strength, viz. 1 to 10 O. P. and placed in the Column appropriated for that Purpoſe.—30th E. 12, 110 Gallons, 1 to 8 O. P. comes in from Still; but as Stock is not taken, it is only ſet forward into the Column, Page (7), "Quantity come in," and is calculated at 1 to 10 O. P.—July 3d, M. 7, Stock is taken.—400 Gallons 1 to 7 O. P. comes in from Still producing 416. 1 to 10 O. P. and 451. 1 in 10 U. P. is permitted. All the Stock is then calculated at 1 to 10 O. P. and inſerted in the proper Column. The Quantity permitted is alſo calculated at that Strength, producing 416 Gallons, and placed in the laſt Column. Stock is taken in the ſame Manner on the 7th, 10th, and 14th.—On the 7th and 10th, a Quantity of Spirits appears to be reduced with Water, which gives no additional Credit in the Column, titled "Spirits in Stock, 1 to 10 O. P." which Column is therefore the Criterion by which to judge whether there is an Increaſe or Decreaſe in Stock.—All Increaſes to be charged with Duty.

The Scheme of Declarations to be attended to, and the Declarations themſelves to be carefully preſerved, and kept on a File.

I Licenſed Diſtiller from Grain at hereby declare, that the following is a full and true Account of the reſpective Quantities of Malt and Unmalted Grain uſed by me at every Maſh in the Week below mentioned, and of the Quantity of Spirits produced therefrom; alſo of the true Number of Gallons, and Strength of the Spirits, diſtilled by me in each Day of the ſaid Week. Witneſs my Hand this Day of 179

Months and Days.	Buſhels Malt maſhed.	Buſhels Unmalted Grain maſhed.	Quantity of Spirits produced therefrom.	Gallons of Spirits diſtilled each Day.	Strength of Spirits.

REMARKS.

June.	N. to grind.	July.	N. to grind.
30 M 11 M 8 A. B. None elſe.	30 M 11	6 M 8 M 5 A. B. None elſe.	7 M 8
30 entered July 1 M 8 M A. B. - A Gauge. E 5 Ditto - - - E 9 Ditto - A Gauge. None elſe.	30 E 8	7 M 9 None to enter.	
		8 M 9 M 7 A. B. None elſe.	9 M 6
July 1 M 8 M 6 A. B. None elſe.	1 E 2	9 M 8 M 6 A. B. - A Gauge. None elſe, &c.	
1 entered 2 M 8 E 10 A. B. None elſe.	2 M 6		
2 M 8 M 6 A. B. - A Gauge. None elſe.			
3 M 9 M 7 A. B. None elſe.	4 M 6		
4 M 8 M 6 A. B. - A Gauge. None elſe.			
5 M 9 M 8 A. B. None elſe.	6 M 5		

SCHEME of DISTILLER's DECLARATIONS.

Persons Names who make the Declarations.	ABODE.	Date of Declaration.	Period included in the Declaration. From Months.	Period included in the Declaration. From Days.	To Months.	To Days.	Bushels of Malt mashed.	Bushels of unmalted Grain mashed.	Quantity of Spirits produced from each Mash.	Gallons of Spirits distilled each Day.	Strength of Spirits.

GENERAL LETTER TO ALL COLLECTORS.

Sir,

As mentioned in the Board's General Letter of the 3d Ultimo, there have been ſent you, by the General Examiner and Storekeeper, a ſufficient Number of Copies of the Diſtillery Act of laſt Seſſion, 38 Geo. III. Cap. 92. and of a proper Form of Book-keeping, Vouchers, and Accounts for the new Duties thereby impoſed, for the Uſe of yourſelf, and of your ſeveral Superviſors and Officers having licenſed Diſtillers under their Survey; to all which you and they will pay ſtrict and unremitting Attention.

In Addition to the General Orders contained in that Letter, the Board are now pleaſed further to direct, that you will, as ſoon as it can be done after the 10th of October next, ſpecially report to them how this Act has been executed, and how it appears to have operated in your Collection; ſtating how far the Proviſions appear to have anſwered the Purpoſe intended; and particularly adverting to the Regulation, requiring from Diſtillers Weekly ſigned Declarations (printed Forms of which have alſo been ſent you) of the Quantities of Malt and unmalted Grain uſed, and of the Spirits diſtilled. You are alſo to make a Return to the Commiſſioners, at the End of every Round, ſubſequent to Michaelmas next, ſpecifying whether in your Collection the Produce of the Spirits taken Account of at a given Strength is equal, upon the whole, to the Quantity which ought to be produced from the Grain uſed, and the Waſh made; and whether the Proportions are nearly ſimilar at different Diſtilleries, or in what Degree they differ, and to what ſuch Difference is to be aſcribed.

You will alſo make particular Enquiry, and inform the Board of the Reſult, on the following Points:

1ſt. Whether the Proviſions of this Law for aſcertaining the Quantity of Grain uſed, and for diſtinguiſhing and charging the unmalted Grain, ſhall be found effectual; and if not, how the Law ſhall have been evaded?

2d. What has been the Number and Content of the licenſed Stills given up, or reduced, before and ſubſequent to the 10th of October next, in the Lowlands, and after the 5th of July laſt, in the Highlands, of your Collection?

3d. Whether the Uſe of private and unlicenſed Stills has increaſed in your Collection ſince the paſſing of this Act; what Means have been uſed for the ſuppreſſing thereof, and with what Effect; and what Seizures have been made from, and what Fines have been impoſed upon, the Perſons who ſhall have uſed the ſame? as there is Reaſon to apprehend that in proportion as the due Collection of the Duty is enforced at the entered Diſtilleries the unentered Stills may be expected to increaſe; and that the Continuance of this Evil will rather be encouraged than checked, if very ſmall and inadequate Penalties only are exacted from Delinquents of this Claſs. On theſe Accounts the utmoſt Vigilance and Activity on the Part of your Superviſors and Officers, not only in ſuppreſſing and puniſhing illicit Diſtillation, but alſo in ſecuring the full Duties from, and preventing all the Frauds of, licenſed Diſtillers, is ſo important, that every Inſtance either of Corruption or Colluſion, or of groſs Inattention to Duty, that ſhall be found with any Officer or Superviſor will be puniſhed by the higheſt Cenſure the Board can inflict; and in the Caſe even of Suſpicion, they will be removed from the Diſtillery Branch.

The Officers who ſurvey Diſtillers are to be ſtrictly enjoined, on every Viſit, to enter in their Books regular and true Accounts of the State of the Operations at each Houſe, of the exact Quantity of Grain to be uſed, and of the Waſh produced, as well as of the Spirits of the Firſt and Second Extraction, together with the State and Appearance of the Still; as more particularly pointed out and exemplified in the Specimen of Book-keeping ſent for their Guide; which Surveys ſhould be made by them frequently, and at uncertain Times; and the Superviſors are to check the ſame, by ſurveying after the Officers as often as it can poſſibly be done.

The Commiſſioners have further to obſerve, that, as the due Execution of this Act throughout your Collection muſt, in a great Meaſure, depend upon your vigilant and active Controul of the Conduct and Character of your Superviſors and Officers employed in the Diſtillery, they expect from you the utmoſt Diligence and Attention in all Reſpects, of which they will be able to judge by the Reports they ſhall, from Time to Time, receive from you on this Subject.

This Letter is to be inſerted in your own, and in each of your Superviſors and Officers General Letter Books:—And we remain,

Sir,

Your humble Servants,

John Thomſon,
Adam Pearſon, } Secretaries.

Excise Office, Edinburgh,
22d Auguſt 1798.

GENERAL

GENERAL LETTER TO ALL COLLECTORS.

Exciſe Office, Edinburgh, 2d November 1798.

Sir,

It being now determined that the Duty on Raw Grain, uſed for the Purpoſe of Diſtillation, muſt be ſtrictly kept, and accounted for along with the New Duty on Spirits 1798; ſeparate Charge Vouchers (containing the true Number of Buſhels of ſuch Grain, and monied by doubling the Duty on Floor Malt) muſt, in all Caſes, be made up for preciſely the ſame Periods as for the ſaid Duty on Spirits diſtilled, that is, to the ſeveral Dates when each reſpective ſubſequent Inſtalment of Licence Duty becomes payable by Law; it being underſtood, that Diſtillers, if they are at the ſame Time Makers of Malt, may claim the like Credit or Delay in paying their Raw Grain as their Malt Duty.

The Vouchers for all Raw Grain, and for Spirits diſtilled in the Lowlands, will thus fall ſeverally to be made up as follow, both Dates always incluſive, viz.

The 1ſt Vouchers, from the Commencement of the Spirit Duty, being 14th June, to 10th Auguſt 1798.

The 2d Vouchers, from the Commencement of the Raw Grain Duty, being 11th Auguſt, to 10th October 1798.

The 3d Vouchers, from 11th October to 10th December 1798.

The 4th Vouchers, from 11th December 1798 to 10th February 1799.

The 5th Vouchers, from 11th February to 10th April 1799;—at which Period the Act terminates, and falls to be renewed.

For the like Reaſon in the Highland and Intermediate Diſtricts,

The 1ſt Vouchers muſt contain the Charges, from 14th June to 10th October 1798.

The 2d Vouchers ———————— from 11th October 1798 to 5th January 1799.

The 3d Vouchers ———————— from 6th January to 10th April 1799.

The Collectors, in their Ledgers, muſt alſo keep ſeparate Entries for each Diſtiller's Raw Grain Duty, and for his Spirit Duty; but in the Accounts Current the Amounts, Receipt, and Diſpoſal, of both theſe Branches muſt be added together, and returned under the general Title of Diſtillery 1798; and the ſame Accounts Current and Title muſt alſo include the Spirit Stock on Hand Duty, though it be returned in ſeparate Charge Vouchers, and ſeparately entered in the Collectors Ledgers from either of the other Two Branches.—We are,

Sir,
Your humble Servants,

John Thomſon,
Adam Pearſon, } Secretaries.

N. B. Printed Copies of theſe Inſtructions being ſent ſufficient for all your Diſtillery Officers, in order to prevent any Loſs of Time, you will not fail to direct their immediate and careful Attention to them, as well as your own, ſo as to prevent unneceſſary Trouble and Confuſion in the Public Accounts.

(Nº 2.—In Report of Commiſſioners of Exciſe

An ACCOUNT of the Groſs Produce and Actual Receipt, diſtinguiſhing diſtilled, at 1 *s.* per Gallon, in the Lowlands of Scotland; alſo on un- Cap. 92. to the 10th December 1798.

	RAW GRAIN.				SPIRITS; STOCK	
	Nº of Buſhels.	Amount.	Receipt.	Arrear.	Quantity in Gallons.	Amount.
		£. s. d.		£. s. d.		£. s. d.
Total from June 1798 to 10th Decʳ 1798.	26,268	861 18 6	-	861 18 6	1,071,736	53,586 16 5¼

(Nº 3.—In Report of Commiſſioners of Exciſe

An ACCOUNT of the Groſs Produce and Actual Receipt, diſtinguiſhing 1 *s.* per Gallon in the Highlands; alſo on unmalted Grain uſed by Diſtillers

	Raw Grain.	SPIRIT; STOCK ON HAND,		
		Quantity in Gallons.	Amount.	Actual Receipt.
			£. s. d.	£. s. d.
Total from June to the 5th of Octʳ. 1798.	-	139,262$\frac{4}{10}$	6,963 2 5¼	1,772 19 2½

of Scotland, 27th February 1799.)

each of the Duties on Spirits, Stock on Hand, June 1798; and on Spirits malted Grain used by Distillers, from the Commencement of the Act 38 Geo. III.

IN HAND, June 1798.		SPIRITS distilled at 1 s. per Gallon.			
Receipt.	Arrear.	Quantity in Gallons.	Amount.	Receipt.	Arrear.
£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.
12,114 4 7¼	41,472 11 10	475,810½	23,790 10 6	8,633 — 10	15,157 9 8

John Edgar, Accomptant.

of Scotland, 27th February 1799.)

each of the Duties on Spirits, Stock on Hand June 1798; and on Spirits distilled at from the Commencement of the Act 38 Geo. III. Cap. 92.

June 1798.	SPIRITS distilled at 1 s. per Gallon.			
Arrear.	Quantity in Gallons.	Amount.	Actual Receipt.	Arrear.
£. s. d.		£. s. d.	£. s. d.	£. s. d.
5,190 3 2¾	28,867	1,443 7 —	838 15 —	604 12 —

Wm Macao, Accomptant.

(Nº 4.—In Report of Commiſſioners of Exciſe of Scotland, 27th February 1799.)

An ACCOUNT of the Licence Duties on Stills, charged and paid in the Lowlands ſince the Period of the laſt Accounts thereof, tranſmitted to the Committee of the Houſe of Commons on Diſtillery, viz. from the 10th February to the 10th December 1798.

	£.	s.	d.
Licence Duties charged from 10th Feb. to 10th Dec. 1798 - -	107,075	14	10½
Dº - - paid from - - Dº - to - Dº - - - - -	106,633	18	—

John Edgar, Accomptant.
John Hepburn, A. G.

Exciſe Office, Edinburgh. } 28th July 1799.

(Nº 5.—In Report of Commiſſioners of Exciſe of Scotland, 27th February 1799.)

An ACCOUNT of the Amount of Licence Duty on Stills, charged and paid in the Highlands, from 5th April to 5th July, and from 5th July to 5th October 1798.

	Charged and paid.		
	£.	s.	d.
Charged and paid from the 5th of April to the 5th of July 1798 -	7,003	17	6
Dº - and Dº from the 5th of July to the 5th October 1798 -	3,584	5	—
	10,588	2	6

Wᵐ Macao, Accomptant.

(Nº 6.—In Report of Commiſſioners of Exciſe of Scotland, 27th February 1799.)

An ACCOUNT of the Number and Content of Stills given up or reduced in the Lowlands of Scotland before the 10th of October 1798; and of the Number and Content of Stills licenſed or entered in the Lowlands ſince that Date.

Nº of Stills reduced before the 10th Oct. 1798.	Content of Stills reduced before the 10th Oct. 1798.	Nº of Stills entered ſince the 10th Oct. 1798.	Content of Stills entered ſince the 10th Oct. 1798.
Stills.	Gallons.	Stills.	Gallons.
28	1,775½	40	2,181

John Edgar, Accomptant.
John Hepburn, A. G.

(Nº 7.—In Report of Commiſſioners of Exciſe of Scotland, 27th February 1799.)

An ACCOUNT of the Number and Content of Stills, licenſed and continued to work in the Highlands, from the 5th of April to the 5th of July, and from the 5th of July to the 5th of October 1798, diſtinguiſhing each Period; and diſtinguiſhing the Highland from the Intermediate Diſtrict.

	Number of Stills.		Content of Stills.		TOTAL.	
	In proper Highland Diſtrict.	In the Intermediate Diſtrict.	In Gallons, Highland proper.	In Gallons, Intermediate Diſtrict.	Number of Stills.	Content of Stills.
Total Number and Content of Stills, from 5th April to 5th July 1798.	93	24	3,108	839	117	3,947
Total Number and Content of Stills, from 5th July to 5th October 1798.	37	22	1,170	748	59	1,918

Wm Macao, Accomptant.

(Nº 8.—In Report of Commiſſioners of Exciſe of Scotland, 27th February 1799.)

An ACCOUNT of the Number of Officers employed in charging the Diſtillery and Raw Grain Duties, under the laſt Act of Parliament (both in the Lowlands and Highlands, diſtinguiſhing each) ſince 5th July 1798; alſo of the Number of Officers employed on the Diſtillery Duty in the preceding Year.

	£.	s.	d.
22 Officers in the Lowlands, at £. 50. per Annum each of Salary, ſince 5th July 1798 - - - -	1,100	—	—
2 Dº. in the Lowlands, at £. 65. per Annum each of Salary, ſince 10th October 1798 - - - -	130	—	—
21 Officers in the Highlands, at £. 50. per Annum each of Salary, ſince 5th July 1798 - - - -	1,050	—	—
£.	2,280	—	—
18 Officers employed in the Highlands, in the Year ending 5th July 1798, chiefly on account of the Diſtillery, at £. 50. per Annum each of Salary - - - -	9,00	—	—
Difference - - £.	1,380	—	—

N.—Prior to 5th July 1798, when the Diſtilleries in the Lowlands were not under Survey, the Officers on the other Branches of the Revenue attended to them alſo without any additional Expence. Since that Period Twenty-four Officers have been employed on that Duty only; and if Diſtillers are continued under Survey, a few more will probably ſtill be wanted. In the Highlands, where the Diſtillers under the Licenſe Act have always been ſurveyed, the Number of Officers may be expected to continue nearly the ſame as formerly. Beſides Salaries, there will be ſome incidental Expences in collecting the Diſtillery and Raw Grain Duties, ſuch as neceſſary Stores for the Officers, &c. the Amount of which cannot yet be aſcertained, but on the whole cannot amount to much.

Exciſe Office, Edinburgh,
14th January 1799.

Alexander Dick, Genl Examr.

APPENDIX (B. 2.)

(Nº 9.—In Report of Commiſſioners o

SCHEME of the Quantities of **MALTED** and **RAW GRAIN** uſed, of **WASH** made, and of **LOW WINES**

COLLECTION, DISTRICT, AND DIVISIONS.	Diſtillers Names.	Reſidence.	PERIOD.
Air Coll^{n}, Greenock Diſt^{t}, Greenock Diſt^{ry} Div^{n}	Blaire and Martine	Greenock	From 11th Oct^{r} 1798 to 10th Feb^{ry} 1799
Haddington Coll^{n}, Muſſleburgh Diſt^{t}, Duddingſton Div^{n}	George Mylne	St. Clementſwells	6th to 31ſt July 1798
D^{o} — D^{o} — D^{o}	D^{o}	D^{o}	10th Oct^{r} 1798 to 10th Feb^{ry} 1799
D^{o} Coll^{n}, Dunbar Diſt^{t}, Lintonbridge Div^{n}	Taylor and Walker	Linton	6th July to 10th Aug^{t} 1798
D^{o} — D^{o} — D^{o}	D^{o}	D^{o}	11th Oct^{r} 1798 to 10th Feb^{ry} 1799
Linlithgow Coll^{n}, Stirling Diſt^{t}, St. Ninian's Div^{n}	James Millar	Craigend	6th July to 20th Sept^{r} 1798
D^{o} — D^{o} — D^{o}	D^{o}	D^{o}	11th Oct^{r} 1798 to 10th Feb^{ry} 1799
D^{o} — D^{o}, Bannockburn Div^{n}	Jean Buchanan	Cowie	6th to 20th July 1798
D^{o} — D^{o} — D^{o}	D^{o}	D^{o}	11th Oct^{r} 1798 to 10th Feb^{ry} 1799
D^{o} — D^{o}, Kippan Div^{n}	David Caſſels	Kepp	6th July to 27th Sept^{r} 1798
D^{o} — D^{o} — D^{o}	D^{o}	D^{o}	11th Oct^{r} 1798 to 10th Feb^{ry} 1799
Glaſgow Coll^{n}, D^{o} 2d Diſt^{t}, Govan Diſt^{ry} Div^{n}	John Harvie	Yoker	7th July 1798 to 10th Feb^{ry} 1799
D^{o} Coll^{n}, D^{o} 1ſt Diſt^{t}, Gorbal's Div^{n}	William Menzies	Gorbals	10th Oct^{r} to 10th Decem^{r} 1798
Air Coll^{n}, Paiſley Diſt^{t}, Paiſley Diſt^{ry} Div^{n}	Brown, Gourlay, & C^{o}	Paiſley	11th Oct^{r} 1798 to 10th Feb^{ry} 1799
D^{o} — D^{o} — D^{o}	Harvie & C^{o}	D^{o}	D^{o} — D^{o}
D^{o} — D^{o} — D^{o}	Peter Wright	D^{o}	D^{o} — D^{o}
D^{o} — D^{o} — D^{o}	James M^{c}Farlane	D^{o}	D^{o}
D^{o} — D^{o} — D^{o}	Elizth Harvie	Gallowhill	D^{o} — D^{o}
D^{o} — D^{o} — D^{o}	Daniel M^{c}Farlane	Paiſley	D^{o} — D^{o}
D^{o} — D^{o} — D^{o}	Rob^{t} Menzies & C^{o}	D^{o}	D^{o} — D^{o}
Fife Coll^{n}, Dunfermline Diſt^{t}, Dunfermline 2d Div^{n}	Henry Scotland, & C^{o}	Dunfermline	D^{o} — D^{o}
D^{o} — D^{o} Milnathort Div^{n}	Charles Stein	Hattonburn	D^{o} — D^{o}
D^{o} — D^{o} Inverkeithing Div^{n}	Duncan, Montgomerie, & C^{o}	Inverkeithing	D^{o} — D^{o}
Linlithgow Coll^{n} and Diſt^{t}, Linlithgow 1ſt Div^{n}	Adam Dawſon	Bonnytown	10th Oct^{r} 1798 to 10th Feb^{ry} 1799
D^{o} — D^{o} — D^{o}, 2d Div^{n}	William Glen	Mains	D^{o} — D^{o}
D^{o} — D^{o} Kirkliſton Div^{n}	George Simpſon, & Co.	Lambſmill	D^{o} — D^{o}
D^{o} — D^{o} Bonneſs Div^{n}	Millar, Baird, & C^{o}	Wallacepaw	D^{o} — D^{o}
Glaſgow Coll^{n}, Hamilton Diſt^{t}, Hamilton 1ſt Div^{n}	J. and T. Burns	Hamilton	D^{o} — D^{o}
Fife Coll^{n}, Alloa Diſt^{t}, Kennetpans Div^{n}	John Stein	Kennetpans	11th Oct^{r} 1798 to 10th Feb^{ry} 1799
D^{o} — D^{o} Alloa 3d Div^{n}	John Bald	Kerſebridge	D^{o} — D^{o}
D^{o} — D^{o} Kilbagie Div^{n}	Robert Stein, & C^{o}	Kilbagie	D^{o} — D^{o}
D^{o} — D^{o} Alloa O^{t} Ride	John Philp, and C^{o}	Doll	D^{o} — D^{o}
D^{o}, St. Andrew's Diſt^{t}, St. Andrew's 1ſt Ride	William Haig	Kincaple	10th Oct^{r} 1798 to 10th Feb^{ry} 1799
Edin^{r} Coll^{n}, Portſburgh Diſt^{t}, Cannonmills Div^{n}	John Stein	Canon Mills	5th July to 9th Aug^{t} 1798
D^{o} — D^{o} — D^{o}	D^{o}	D^{o}	11th Oct^{r} 1798 to 10th Feb^{ry} 1799
D^{o} — D^{o} Lochrin Diſt^{ry} Div^{n}	James and John Haig	Lochrin	10th Oct^{r} 1798 to 10th Feb^{ry} 1799
Fife Coll^{n}, Kirkaldie Diſt^{t}, Kirkaldie 1ſt Div^{n}	Robert Spears	Kirkaldie	14th Dec^{r} 1798 to 10th Feb^{ry} 1799

Exciſe Office, Edinburgh,
20th March 1799.

ROB^{T} GRAHAM,
JA^{S} STODART,
T. WHARTON,
JOHN GRIEVE,
GEO. BROWN.

Exciſe of Scotland, 27th February 1799.)

SPIRITS produced by the under-mentioned Diſtillers, in the LOWLANDS of SCOTLAND, within the under-mentioned Periods.

Quarters of				Gallons of Waſh Brewed.	Gallons of Low Wines diſtilled.	Gallons of Spirits diſtilled at 1 to 10 O.P.	Nº of Gallons Waſh produced, on an Average, from each Quarter of Malt and Raw Grain.	Nº of Gallons of Spirits, 1 to 10 O.P. produced, on an Average, from each Quarter of Malt and Raw Grain.
Malted Grain.		Raw Grain.						
Qrs.	Buſh.	Qrs.	Buſh.					
566	1	—		248,079	—	13,584	158	8 ½
384	6	285	-	82,679	—	8,680	123	12 ¾
640	4	434	4	412,988	86,555	49,258	101	12
—		—		99,515	—	8,388 ½	—	8 ¼
230	-	177	6	281,029	65,926	25,903	116	10 ½
393	6	—		70,249	12,389	5,784	178	14 ½
104	3	—		176,984	51,331	11,474	160	10 ¼
173	2	—		3,240	—	1,923	18	11
467	6	29	6	249,079	44,689	11,341	166	7 ½
517	4	—		65,445	11,909	5,417	126	10 ¼
006	6	—		118,369	42,545	9,745	117	9 ½
452	5	—		342,172	46,708	24,883	139	10
606	6	—		88,356	—	5,026	145	8
612	7	—		469,384	—	31,767	129	8 ½
408	-	—		149,311	44,364	11,399	106	8
756	4	—		211,673	49,727	14,558	120	8
660	4	—		217,559	—	11,984	131	7
309	5	—		196,102	39,575	12,868	149	9 ½
312	6	—		172,337	41,127	11,708	131	9 ¾
494	5	—		195,302	39,299	12,128	130	8
741	4	83	6	232,925	69,849	16,305	127	8 ¼
463	2	126	3	324,982	60,287	23,893	125	9
263	4	58	-	219,906	49,386	12,572	166	9 ¼
161	4	—		335,024	2,236	16,129	155	7 ¼
239	6	—		192,742	32,446	11,695	155	9 ¼
223	6	—		230,174	15,369	14,843	188	12
807	6	6	-	135,075	30,424	7,815	166	9 ½
984	-	—		98,368	37,833	7,024	100	7
221	5	80	4	517,356	131,252	51,290	120	12
138	-	—		322,173	46,648	24,819	150	11 ½
644	3	97	-	626,247	29,192	76,340	109	13
070	7	—		272,450	95,749	22,977	131	11
202	2	195	2	243,363	38,997	12,489	174	8 ¼
998	-	935	-	281,077	—	27,288 ½	145	14
974	4	788	-	646,977	—	73,870	110	12 ½
239	-	2247	-	917,087	—	98,848	122	13
700	4	—		99,777	—	8,431	140	12

Produced from each 100 Gallons Waſh.

OBSERVATIONS.

AS TO THE PERIODS OF THIS ACCOUNT.

The Periods of this Account vary conſiderably with different Diſtillers, owing to the different Times at which they commenced or renewed Working. Its earlieſt Commencement is from 6th July 1798; but the Lowland Diſtillers in general only began their Operations after the Act 38 Geo. III. Cap. 92. at the 10th of October laſt, and the Account is brought down to the 10th of February 1799, being as far as could be made out.

GRAIN USED.

This Part of the Account could commence only at the 10th of Auguſt laſt, when the Duty on the Raw Grain, and the Officers Right to take Account of it, and of the Malt uſed before ground down, took Effect. Raw Grain appears to have been uſed by Fourteen Diſtillers only, and except by One of them, in very inconſiderable Quantities, which gives Reaſon to ſuſpect that a full Account has not been got by the Officers, and that much Raw Grain may have been uſed without Duty, by mixing it with the malted Grain. Inſtances of which have in fact been diſcovered; but it is very difficult, if not impoſſible, to diſtinguiſh the One from the other, after being ground down or maſhed.

WASH BREWED.

The Quantities thereof are taken from the Officers Accounts, which, upon the whole have correſponded pretty nearly with the Traders Declarations; and it is believed the Statement in this Column is not far diſtant from the Truth. The Strength and Quality of the Waſh, however, has certainly differed very conſiderably at different Diſtilleries; but hitherto no certain Criterion has been diſcovered or practiſed for determining the actual Strength of Waſh.

QUANTITY OF WASH PRODUCED FROM A GIVEN QUANTITY OF GRAIN.

From the Circumſtances laſt-mentioned of the Difference in the Quality and Strength of Waſh made by different Diſtillers, the Variations in this Column are very great; for it appears that from a Quarter of Malt and Raw Grain, ſome Diſtillers have produced no leſs than 188 Gallons of Waſh (the higheſt, and all from Malt) while others have produced only 100 Gallons (the loweſt, alſo all from Malt) and there is much Diverſity of Quantities betwixt theſe Two Extremes. In one Caſe 18 Gallons only appears to have been the Produce between the 6th and 20th of July; but this muſt have been owing to the Officer's not having then got a full Account of the Waſh brewed, as he afterwards did with the ſame Diſtiller between the 11th October and 10th February, when his Produce is 166 Gallons. In the former Period, however, the Proportion of Spirits to the Grain is 11 Gallons, in the latter, only 7½ Gallons.

LOW WINES DISTILLED.

This Column is very defective for Two Reaſons: 1ſt. Becauſe, even where it could be done, with many Diſtillers no Account of the Low Wines has been kept; as they have alledged, and not unjuſtly, that although the laſt Act authorizes the Officers to take and keep an Account of the Waſh and of the Spirits, it is ſilent as to the Low Wines. 2dly. Becauſe at many Diſtilleries, the taking ſuch Account is rendered altogether impracticable from the Manner of working, viz. by diſtilling off their Low Wines as faſt as they are made, and before any Account thereof can be taken.

SPIRITS PRODUCED.

This Column is made up according to the Quantities aſcertained by the Officers Accounts with the Diſtillers Returns. It is apprehended, however, that in many Inſtances both are very far ſhort of the Truth: For, in order to evade the One Shilling per Gallon of Duty, fraudulent Traders do carry off in greater or ſmaller Quantities, as Opportunity offers, a Proportion of the Spirits made at every Brewing, by ſending them away without Permit, or by hiding and concealing them as ſoon as they come from the Still, where Officers cannot be conſtantly attending, and although they do give Declarations as to the Quantities made, it is impoſſible to prove that they are falſe or untrue.

PROPORTION OF SPIRITS PRODUCED TO THE GRAIN.

Much diſparity appears under this Head, owing in part to the fraudulent Practice laſt-mentioned; in part to the Quality of the Grain uſed and Waſh brewed; in part to the Skill of the Operator, and Goodneſs of his Apparatus; and very much to the vaſt Difference of Celerity in the Manner of Working. From a Quarter of Malt only, one Diſtiller produces upon an Average 14¼ Gallons of Spirits, 1 to 10 Over proof, between 6th July and 20th September 1798, while the ſame Diſtiller produces only 10½ Gallons of Spirits of that Strength, between 11th October and 10th February laſt. The higheſt Quantities are from 14, 13, 12, 11, to 10 Gallons, the loweſt from 9, 8, to 7 Gallons. Theſe Differences appear to hold equally when Malt only was uſed, and when Part was malted and Part Raw; but it will be obſerved, that the Diſtillers who have uſed the largeſt Proportion of unmalted Grain ſtand among thoſe who have given the greateſt Quantities of Spirits.

Alexander Dick, Genˡ Examʳ.

APPENDIX (B. 2.)

(N. 10.—In Report of Commiſsioners

SCHEME of the Quantities of MALT and RAW GRAIN uſed, of the WASH made, and of LOW WINES

COLLECTION, DISTRICT, AND DIVISION.	Diſtillers Names.	Reſidence.	PERIOD.
Aberdeen Coll^{n}, Old Aberdeen Diſt^{t}, Div^{n}	Alexander Manſon	Old Aberdeen	From 5th July 1798 to 10th Feb^{ry} 1779
D^{o} — D^{o} — D^{o}	Lyon, Donald, & C^{o}	Inverury	D^{o} — D^{o}
Inverneſs Coll^{n}, Elgin Diſt^{t}, Forres 2d Itinerancy	Alexander Souter	Marcaſie	11th Aug^{t} 1798 to 5th Jan^{ry} 1799
D^{o} — D^{o} — D^{o}	James Steven	Blackhills	D^{o} — D^{o}
D^{o} — D^{o} — D^{o}	Alexander Archer	Mill of Alter	D^{o} — D^{o}
D^{o} — D^{o} — D^{o}	Daniel Chriſtie	Dalvey	D^{o} — D^{o}
D^{o} Coll^{n}, Roſs Diſt^{t}, Ferrintoſh Diviſion	John Robeſon	Dunverny	17th June 1798 to 10th Feb^{ry} 1799
D^{o} — D^{o} — D^{o}	Donald Allan	Finden	D^{o} — D^{o}
D^{o} — D^{o} — D^{o}	Donald Murray	Drumcuden	D^{o} — D^{o}
D^{o} — D^{o} — D^{o}	Robert Simſon	Ryefeild	D^{o} — D^{o}
D^{o} — D^{o} Cromerty Diviſion	James M^{c}Keddy	Balblair	D^{o} — D^{o}
D^{o} — D^{o} Milton Diviſion	Donald Bain	Portliach	17th June to 5th Oct^{r} 1798
D^{o} — D^{o} — D^{o}	James Munro	Delney	17th June 1798 to 10th Feb^{ry} 1799
D^{o} — D^{o} Tain Diviſion	Robert Murray	Hartfeild	D^{o} — D^{o}
D^{o} — D^{o} — D^{o}	George Roſs	Midfearn	D^{o} — D^{o}
D^{o} — D^{o} — D^{o}	Simon Roſs	Gladfeild	17th June to 10th Oct^{r} 1798
D^{o} — D^{o}, Ferrintoſh Aſsiſtancy	Chriſtian M^{c}Craw	Ternabuiag	17th June 1798 to 10th Feb^{ry} 1799
Glaſgow Coll^{n}, Dumbarton Diſt^{t}, Dumbarton Itinerancy	William Ferrier	Cardroſs	6th July to 10th Oct^{r} 1798
D^{o} — D^{o} — D^{o}	Humphry M^{c}Farlane	Rohean	6th July 1798 to 10th Feb^{ry} 1799
Argyle North Coll^{n} and Diſt^{t}	John Sinclair	Tobermory	10th Oct^{r} to 10th Decem^{r} 1798
D^{o} — D^{o}	Eugin M^{c}Intyre	Portappin	D^{o} — D^{o}
D^{o} — D^{o}	Donald M^{c}Intyre	Rhugarve	D^{o} — D^{o}
D^{o} — D^{o}	Donald Stewart	Babute	D^{o} — D^{o}
D^{o} — D^{o}	Kenneth Douglas	Clewgh	D^{o} — D^{o}
D^{o} — D^{o}	Duncan Anderſon	Ardincaple	D^{o} — D^{o}
D^{o} — D^{o}	John Campbell	Stonefeild	D^{o} — D^{o}
D^{o} — D^{o}	Hugh Stevenſon & C^{o}	Oban	D^{o} — D^{o}
Caithneſs Coll^{n} and Diſt^{t}, Thurſo Itinerancy	John Clyne	Swadale	1ſt to 10th Auguſt 1798
D^{o} — D^{o} — D^{o}	D^{o}	D^{o}	11th Aug^{t} 1798 to 10th Feb^{ry} 1799
D^{o} — D^{o} — D^{o}	William Murray	Greenland	1ſt to 10th Auguſt 1798
D^{o} — D^{o} — D^{o}	D^{o}	D^{o}	11th Aug^{t} 1798 to 10th Feb^{ry} 1799
D^{o} — D^{o}, Weik Diviſion	James M^{c}Beath	Hempriggs	1ſt to 10th Auguſt 1798
D^{o} — D^{o} — D^{o}	D^{o}	D^{o}	11th Aug^{t} 1798 to 10th Feb^{ry} 1799
rth Coll^{n}, Montroſe Diſt^{t}	William Walker	Jackſbank	13th July 1798 to 10th Feb^{ry} 1799
Coll^{n}, Perth Diſt^{t}	John Thomſon	Pitcairngreen	11th Aug^{t} 1798 to 10th Feb^{ry} 1799
D^{o} — D^{o}	George Waddel	Wettel	D^{o} — D^{o}

Exciſe of Scotland, 27th February 1799.)

SPIRITS produced therefrom, by the Diſtillers in the HIGHLANDS of Scotland, within the under-mentioned Periods.

Quarters of Malt. Qrs.	Quarters of Malt. Buſh.	Quarters of Raw Grain. Qrs. Buſh.	Quantity of Waſh brewed. Gallons.	Quantity of Low Wines diſtilled. Gallons.	Quantity of Spirits diſtilled, 1 to 10 O.P. Gallons.	Nº of Gallons Waſh produced from each Quarter of Malt or Raw Grain.	Nº of Gallons of Spirits produced from each Quarter of Malt or Raw Grain.	OBSERVATIONS.
280	3	—	35,580	6,565	1,523	127	5 ¼	
323	1	—	39,483	8,475	2,074	122	6 ¼	
123	5	—	10,240	1,317	622	83	4 ¾	
108	-	—	10,520	2,727	514	97	4 ½	
111	3	—	12,864	3,419	659	115	5 ¾	
115	4	—	11,280	2,887	549	97	4 ¾	
174	-	—	11,702	1,041	1,526	67	8 ¾	
158	2	—	10,582	969	1,584	67	10	
160	4	—	10,972	775	1,561	68	9 ½	
175	4	—	11,428	1,102	1,488	65	8 ¼	
165	5	—	10,515	1,947	1,109	63	6 ½	
50	2	—	2,951	435	357	59	7	
209	2	—	14,778	3,102	1,513	70	7	
194	2	—	14,667	1,358	1,400	75	7	
126	6	—	7,158	1,207	948	56	7 ¼	
81	-	—	2,530	356	560	31	6 ¾	
152	2	—	9,715	986	1,418	64	9	
51	4	—	1,937	288	552	37	10 ½	
177	6	—	14,006	2,528	1,821	79	10	
55	6	—	7,044	1,423	292	126	5	
40	-	—	4,560	1,095	344	114	8 ½	
33	5	—	3,574	405	217	106	6 ¼	
37	-	—	3,749	450	219	101	5 ¾	
42	4	—	2,377	310	253	56	6	
67	2	—	3,848	628	454	57	6 ¾	
25	-	—	1,216	245	136	48	5 ½	
59	2	—	8,228	791	258	138	4 ¼	
8	3	—	167	—	16	20	2	
—		—	6,737	896	753	—	11	Produced from each 100 Gallons of Waſh.
3	3	—	109	—	—	32	—	
—		—	5,797	1,036	615	—	10 ½	Produced from each 100 Gallons of Waſh.
10	1	—	369	20	16	36	1 ½	
—		—	9,026	1,391	1,035	—	11 ½	Produced from each 100 Gallons of Waſh.
271	3	—	57,994	5,432	1,818	213	6 ½	
380	1	—	74,009	10,360	2,398	194	6	
442	4	—	65,300	9,325	2,155	147	4 ¾	

THE OBSERVATIONS annexed to the Schemes tranſmitted for the *Lowland* Diſtillery, apply for the moſt Part with equal, if not greater Force, to the preſent Account, which reſpects the *Highland* Diſtillery only.

The Difference of the Periods to which this Account in different Caſes extends, has been occaſioned by the Two following Circumſtances:— 1ſt, That though in a Number of Inſtances the Officers of Exciſe had it in their Power, and did accordingly keep an Account of the Quantity of Grain uſed, and of Waſh, Low Wines, and Spirits made, from the very Commencement of the Act 38 Geo. III. cap. 92. yet in other Caſes local Circumſtances rendered that difficult or impracticable. And, 2dly, That many Diſtillers in the Highlands did not begin to work for ſome Time after the Act took Effect, and the State of their Operations is accordingly given from the Times when they reſpectively commenced.

No RAW GRAIN is uſed for Diſtillation in the Highlands, that Column is conſequently blank in this Account.

In a few Caſes the Quantity of MALT has been of Neceſſity omitted, no Returns of it having been made by the Officers.

The Proportion of SPIRITS produced from a Quarter of Grain appears in moſt Caſes to be ſmall, and it varies very conſiderably with different Diſtillers. This in Part undoubtedly ariſes from the Quality of the Grain made uſe of, as that varies in different Diſtricts, and in ſeveral is of inferior Goodneſs; it is probably owing in Part alſo to the Unſkilfulneſs of many of the Highland Diſtillers in the Art of Diſtillation. But the main Cauſe of this ſmall apparent Produce undoubtedly is, that in moſt of theſe remote Places the Officers ſeldom get a fair and juſt Account either of the Grain made uſe of, or of the Waſh, Low Wines, and Spirits produced. In Diſtilleries ſituated at or near the Officers Reſidence, the reſpective Quantities of Grain, Waſh, Low Wines, and Spirits returned by the Officer, approach much nearer what there is Reaſon to think a juſt and true Amount than in Places more remote, where in fact moſt of the Highland Diſtilleries are erected. As in theſe laſt the Officer moſt frequently travels many Miles of rough and thinly inhabited Country in order to make one Survey, it is utterly impoſſible, with his utmoſt Diligence, to get an accurate Account of the Diſtiller's Operations; and the Proviſion in the Act 28 Geo. III. c. 92. for Weekly Declarations of the Quantity of Grain uſed and Spirits produced by Diſtillers, very imperfectly remedies theſe Inconveniences; for as ſome of the Highland Diſtillers can neither read nor write, they can and do make no Weekly Returns at all; and of thoſe who have it in their Power to comply with the Law in this Reſpect, few are inclined either to keep or to give to the Officer true and accurate Accounts of their Operations.

From theſe Circumſtances many Particulars in the preſent Account muſt appear very different from what might have been expected. The Quantities of Waſh, Low Wines, and Spirits, produced from the Grain ſtated to be made uſe of, is ſometimes

(Continued.)

No 10.—SCHEME of the Quantities of MALT

(*Continued.*)

COLLECTION, DISTRICT, AND DIVISION.	Distillers Names.	Residence.	PERIOD.
Inverness Colln and Distt	Alexander Fraser	Inverness	From 11th Augt 1798 to 10th Febry 1799
Do — Do	James Cumming	Bught	Do — Do
Do — Do	Hugh McDonald	Culduthel	Do — Do
Do — Do	Donald Fraser	Drumacherney	Do — Do
Do — Do	John McLean	Millefeich	11th Augt to 10th Octr 1798
Do — Do	James McPherson	Ardiseer	11th Augt 1798 to 10th Febry 1799
Do — Do	John Clark	Nairn	Do — Do
Do — Do	Alexander McArthur	Polnach	Do — Do
Do — Do	George McAndrew	Torrich	Do — Do
Linlithgow Colln, Dunblane Distt, Crieff Divn	John Buchan & Co	Crieff	5th July 1798 to 10th Febry 1799
Do — Do Muthel Divn	John McInnes	Mill Drummond	Do — Do
Do — Do — Do	Alexander McLeish	Cultochledoch	Do — Do
Do — Do Dunning Divn	William Bennerman	Tullibardine	11th Augt 1798 to 10th Febry 1799
Do — Do — Do	Henry Bennerman	Do	Do — Do
Do — Do Down Divn	Mrs. Somervile	Down	5th July 1798 to 10th Febry 1799
Do — Do Callander Divn	William Paterson	Callendar	Do — Do
Do — Do — Do	James McLaren	Do	Do — Do
Do — Do — Do	Hugh Campbell	Do	5th July to 10th Octr 1798
Do — Do Port Division	Malcom McFarlane	Aberfoil	5th July 1798 to 10th Febry 1799
Do — Do Crieff 2d	Malcom McGrigor	Clathick	Do — Do
Aberdeen Colln, Huntly Distt, Inch Division	John Leith	Mucklewartle	6th July 1798 to 10th Febry 1799
Do Collectn, Banff Distt, Cummington Itiney	John Watt	Millfeild	10th Octr 1798 to 10th Febry 1799
Argyle South Colln and Distt, Rothsay Division	Duncan McConnochy	Rothsay	6th Octr 1798 to 10th Febry 1799
Do — Do — Do	William Muir & Co	Barrenpark	Do — Do
Do — Do Bute Ot Ride	Robert McKay	Killichatton Mill	Do — Do

Excise Office, Edinburgh,
30th April 1799.

JOHN GRIEVE,
T. WHARTON,
JAS STODART.

LT and RAW GRAIN used, &c. &c.—*continued.*

	Quarters of		Quantity of Waſh brewed.	Quantity of Low Wines diſtilled.	Quantity of Spirits diſtilled, 1 to 10 O.P.	Nº of Gallons Waſh produced from each Quarter of Malt or Raw Grain.	Nº of Gallons of Spirits produced from each Quarter of Malt or Raw Grain.
	Malt.	Raw Grain.					
	Qrs. Buſh.	Qrs. Buſh.	Gallons.	Gallons.	Gallons.		
799 -	—	—	14,364	4,179	1,027	—	7
- -	—	—	10,247	2,848	981	—	10
- -	—	—	9,946	2,453	1,014	—	10
- -	—	—	8,770	1,863	1,191	—	14
- -	—	—	1,050	276	361	—	34
799 -	—	—	10,499	3,023	1,061	—	10
- -	—	—	11,278	3,221	1,028	—	9
- -	—	—	7,908	2,841	1,071	—	13
- -	—	—	8,816	2,831	1,114	—	13
799 -	425 3	—	58,399	4,652	1,466	137	3
- -	62 -	—	51,415	5,217	1,543	196	6
- -	324 -	—	72,829	6,465	1,890	225	5 ½
799 -	292 7	—	43,213	5,627	1,417	147	4 ¾
- -	139 3	—	30,595	3,749	1,081	219	7 ½
99 -	189 1	—	34,787	3,907	1,006	184	5
- -	400 -	—	80,329	8,690	2,345	201	5 ¾
- -	273 -	—	44,369	5,347	1,324	162	4 ¾
- -	129 3	—	27,351	2,351	611	211	4 ¾
799 -	152 3	—	41,380	3,265	1,332	271	8 ¾
- -	362 4	—	52,699	5,032	1,476	145	4
799 -	116 5	—	19,933	3,465	616	171	5 ¼
99 -	104 2	—	9,429	2,246	678	90	6 ½
99 -	182 4	—	18,163	3,536	795	99	4 ¼
- -	273 6	—	41,346	6,768	1,237	151	4 ½
- -	193 1	—	12,807	2,155	858	66	4 ¼

Produced from each 100 Gallons of Waſh.

OBSERVATIONS.

times greater, but more frequently leſs, than they undoubtedly ought to be. The Produce of Low Wines from the Waſh, and of Spirits from the Low Wines, are in many Inſtances no leſs diſproportionate. In one Inſtance, no leſs a Quantity than 34 Gallons of Spirits, One to Ten over Proof, is ſtated as the Produce from 100 Gallons of Waſh; and in ſeveral Caſes the Quantity of Low Wines appears even leſs than the Quantity of Spirits. All theſe Diſcrepancies ariſe from the Impracticability, as above ſtated, of obtaining any Thing like juſt and accurate Accounts of the Operations of theſe Highland Diſtillers. Grain is brought in during the Officer's Abſence, of which no Account can be got. The Waſh and Low Wines are diſtilled off before an Opportunity can be had of gauging them; and the Spirits are carried away and diſpoſed of as ſoon as made, without Notice, Declaration, or Permits.

Theſe Remarks will ſerve to explain the apparent Diſcrepancies on the Face of the preſent Account. As far as was practicable, all the Particulars wanted have been given; but from the Impoſſibility of getting the Materials, many Particulars are neceſſarily defective.

Alexander Dick, Gen^{l} Exam^{r}.

(N° 11.—In Report of Commiſſioners of

USE OF PRIVATE AND

COLLECTION.	COLLECTOR.	IF USE HAS INCREASED.	MEANS USED FOR SUPPRESSION.
LOWLAND.			
Edinburgh	John Maitland	No Increaſe ſince 5th July laſt, and no private Diſtilling in and about Edinburgh.	Vigilance of Surveyors and Officers.
Haddington	Gilbert Ogilvie	Not increaſed, only One ſmall Still diſcovered ſince laſt Auguſt, and ſeized.	Activity of Superviſors and Officers.
Teviotdale	John Hoome	None diſcovered.	Superviſors and Officers Exertions.
Dumfries	John Mitchell	None attempted in this Part of the Kingdom.	Officers Vigilance.
Air	John Wright	Not increaſed, only One trifling private Diſtiller detected ſince July.	Vigilance of Officers.
Fife	James Ogilvie	None in the Collection.	Activity of Officers and Support of Juſtices.
HIGHLAND.			
Caithneſs	Gray Campbell	Stated by Collector as likely to increaſe after the Harveſt had been got in.	To check it, Courſing Officers were employed in the Highland Parts to co-operate with the eſtabliſhed Officers and Collector, and alſo Two Courſing Officers in the County of Sutherland, during the Winter Months.
Inverneſs	Alexr Tulloh	Collector ſtates, that as the Number of licenſed Stills have diminiſhed, private Stills have increaſed.	Officers have exerted themſelves with Effect, as ſince 5th July laſt many Stills, with Spirits, Materials, &c. have been ſeized and condemned; but to ſuppreſs it effectually would require more Officers or Expectants, and alſo Military Parties at Beauly, Tain, and Dingwall.
Aberdeen	William Cock	Has increaſed much of late in the remote Parts of the Collection.	Notwithſtanding the Exertions of Superviſors and Officers to ſuppreſs, and many Diſcoveries and Seizures having been made.
Perth	James Mitchell	There being only Three licenſed Stills in this Collection, in the Intermediate Line, the Uſe of private Stills has increaſed, and is increaſing, ſince the Act paſſed.	Although every Means have been uſed by Superviſors and Officers to detect and ſuppreſs them, by ſeizing Stills, &c. and proſecuting Offenders.

Exciſe in Scotland, 27th February 1799.)

UNLICENSED STILLS, &c.

THEIR EFFECT.	PUNISHMENTS INFLICTED.	OBSERVATIONS.
To prevent.	No Offence diſcovered, ſo no Puniſhment.	
To prevent.	Seizure and Condemnation of Still, &c. and Proſecution of Offender.	
Prevention.	Superſedes Puniſhment.	
Prevention.	Better than Puniſhment.	
Prevention.	Still, Utenſils, &c. ſeized and condemned, Materials deſtroyed, and Delinquent proſecuted.	
To ſuppreſs.	High Fines were formerly impoſed upon thoſe guilty of this Offence, which have put a Stop to it.	
Have kept down this illicit Trade.		
Kept down by Exertions of Officers.	No Proſecution for private diſtilling ſince 5th July, except Two at Elgin, one of whom was fined in £.1 and the other in 10*s.*	Collector adds, that Proſecutions before the Juſtices would be very ineffectual at preſent, as they are not inclined to ſupport the Revenue or its Officers.
Have leſſened the Evil, but not prevented it.	One noted Offender in Banff County, who aſſaulted and wounded the Officers in attempting to ſeize illicit Stills, is to be brought to Trial for this Crime at the enſuing Circuit in Aberdeen.	Collector ſtates, that this growing Evil has been encouraged as well by the low Price of Grain as by the high Price of good Spirits, but chiefly by the Indulgence Delinquents meet with from the Gentlemen of the Country and Juſtices of the Peace, whoſe Proceedings in Courts, held for puniſhing private Diſtillation, are ſuch as rather to encourage than check the Trade; for notwithſtanding all Arguments and Remonſtrances to the contrary, they perſiſted in fining Perſons convicted of ſuch Offences in trifling and inadequate Sums of 10*s.* 20*s.* 30*s.* or 40*s.* each, by no Means ſufficient to deter from a Repetition of the Offence, though they are, in general, poor.
To ſuppreſs in Part.	One Offender repeatedly diſcovered in aſſiſting to carry on a private Diſtillery, was in November laſt convicted in the full Penalty of £.30, and for Non-Payment thereof committed to Perth Jail for Six Months.	Collector ſtates, that the Fines awarded by the Juſtices at late Courts were rather ſmall, and proportioned more to the Circumſtances of the Offender than to the Magnitude of the Offence; but that to prevent this growing Evil the Duke of Athol and other Juſtices have agreed to hold more frequent Courts.

USE OF PRIVATE AND

COLLECTION.	COLLECTOR.	IF USE HAS INCREASED.	MEANS USED FOR SUPPRESSION.
HIGHLAND *continued.*			
Argyle, North - - -	Thomas Roſs - - - -	Has not increaſed ſince 5th July on the Mainland, Spirits being ſupplied from Ferrintoſh (in InverneſsCollection) Iſlay, and Ireland; but in Iſlay it is carried on openly and avowedly, and to a great Extent, being countenanced by the whole Inhabitants, amounting to 10,000, and 4,000 Bolls of Barley being Annually raiſed. In Jura, Colonſay, Mull, Skye, &c. there is little Grain grown, and Diſtillation does not much prevail.	Every Means uſed by Four Officers in Iſlay, but without the Aid of Military cannot be effectual.
Argyle South - - -	Laurence Mackenzie - - -	Private malting and diſtilling has increaſed ſince the additional Duty, and will continue ſo long as the Officers are not ſupported by the Juſtices of the Landed Intereſt.	Collector and Officers exert themſelves to ſuppreſs, and have made almoſt innumerable Detections and Seizures of Stills, Utenſils, Materials, and Spirits.
PART LOWLAND AND PART HIGHLAND.			
Glaſgow - - - - - -	William Corbet - - - -	Has not increaſed; One or Two inconſiderable Attempts, ſince the 10th of October, having been made in the Highland Parts of this Collection, and Two Attempts in Dunbarton Diſtrict.	But both ſpeedily ſuppreſſed by the Exertion of the Superviſors and Officers.
Linlithgow - - - -	Alexander Robertſon - - -	A good deal carried on in the Highland Diſtricts of this Collection, but not increaſed ſince the late Act.	Every Exertion uſed by Superviſors and Officers to ſuppreſs;

UNLICENSED STILLS, &c.—*Continued.*

THEIR EFFECT.	PUNISHMENTS INFLICTED.	OBSERVATIONS.
Suppreſſed on the Main Land by the Exertions of the Collector and Officers.	— —	Collector ſtates, that in North Argyleſhire the Juſtices of the Peace and the Gentlemen of the County ſhew an Inclination to check illegal Diſtillation, and for the Good of the Revenue.
Suppreſſed in Part, but would require more Officers to do it with compleat Effect.	— —	Collector ſtates, that in Kentyre, which is a fine Grain Country, there are no legal Diſtillers, and that private Diſtillation is encouraged by the Landholders, who wiſh to ſecure their Rents, and conſider this as the readieſt Market; alſo that the Fines awarded in that Part of the Country rather tend to encourage than ſuppreſs this illicit Trade.
To cruſh it almoſt entirely in this Collection.	Delinquents not yet proſecuted, the Detections being but lately made.	Juſtices here in general act properly towards the Support of the Revenue and its Officers.
And with Effect.	Several Delinquents proſecuted in the End of October before the Juſtices, and fined in £. 30 and £. 40 each, though in mean Circumſtances.	

Appendix (B. 3.)

LETTER from the Commissioners of Excise in Scotland, dated 20th March, 1799, to the Right Honourable the Lords Commiſſioners of His Majeſty's Treaſury; tranſmitting 14 Incloſures relative to a permanent Arrangement of the Duties on Diſtilleries in Scotland.

May it pleaſe your Lordſhips,

In conſequence of Mr. Roſe's Letter of the 9th January, ſtating that it is of Importance that your Lordſhips ſhould be prepared to ſubmit to the Conſideration of Parliament, early in March, ſome permanent Arrangement reſpecting the Duties on Diſtilleries in Scotland, in order to which your Lordſhips are deſirous of having all the Information that can be uſeful on the Subject, with the leaſt poſſible Delay; and therefore directing us to call upon the Trade to make ſuch Repreſentations to us, to be communicated to your Lordſhips, as they ſhall think neceſſary, relative to the preſent temporary Law, or to the Continuation and Extenſion of its Principles by a permanent Act, we have the Honour to inform your Lordſhips, That the neceſſary Orders for the Purpoſe abovementioned were immediately iſſued; and that we have now received Returns thereto, from the following Collectors, with the Incloſures therein referred to (Copies of which are herewith ſent,) viz.

LOWLANDS.

Edinburgh, N° 1.	Letter of 13th February, 1799, from John Maitland, General Surveyor; with Letter from James and John Haig, Diſtillers at Lochrin.
Fife, N° 2.	Letter of 5th February, 1799, from James Ogilvie, Collector.
Haddington, N° 3.	Letter of 29th January, 1799, from Gilbert Ogilvie, Collector; with Letter from John Grant, Superviſor, at Dunbar; and Letter from Andrew Taylor, Diſtiller, at Linton.
Teviotdale, N° 4.	Letter of 29th January, 1799, from John Hoome, Collector.
Dumfries, N° 5.	Letter of 28th January, 1799, from John Mitchell, Collector; with Remarks from William Hyſlop, late Diſtiller at Dumfries; and Letter from Anthony M^cGuffog, late Diſtiller at Whithorn.

Air,

Air, N° 6.	Letter of 4th February, 1799, from John Wright, Collector; with Letters from William Aberdeen, Superviſor at Paiſley; Letter from Brown, Gourlay, and Co.—Harvie and Co.—Daniel Macfarlane, James Macfarlane, and Peter Wright, Diſtillers in Paiſley; Letter from James Anderſon, Superviſor at Greenock; and Letter from Blair and Martin, Diſtillers at Greenock.

HIGHLANDS.

Caithness, N° 7.	Letter of 16th February, 1799, from Gray Campbell, Collector; with Letter from William Murray, Diſtiller at Greenland; Letter from James Boog, Diſtiller at Skelbo; and Letter from Benjamin Henderſon, Diſtiller at Clyth.
Inverness, N° 8.	Letter of 4th February, 1799, from Alexander Tulloh, Collector; with Letter from Alexander Fraſer, Diſtiller at Inverneſs.
Aberdeen, N° 9.	Letters of 28th January, 5th and 11th of February, 1799, from William Cock, Collector; with Letter from James Whyte, Superviſor, at Banff; Letter from Archibald Cumine, Diſtiller at Millfield; Letter from John Manſon, Diſtiller at Old Meldrum; Letter from Thomas Stewart, Superviſor of Huntley Diſtrict; Letter from William Malcolm and Thomas Roſs, Diſtillers at Huntley; and Repreſentation of John Leith, Diſtiller in Mickle Warth.
Argyle, North, N° 10.	Letter of 5th February, 1799, from Thomas Roſs, Collector; with Letter from John Macdougall, Diſtiller at Ardencaple; and Letter from Hugh Stevenſon and Company, Diſtillers at Oban.
Argyle South, N° 11.	Letters of 29th January and 23d February, 1799, from Laurence Mackenzie, Collector.

PART HIGHLANDS AND PART LOWLANDS.

LINLITHGOW, N°. 12. Letters of 26th January and 6th February, 1799, from Alexander Robertſon, Collector;
with
Letter from John Fotheringham, Superviſor at Linlithgow;
Paper from William Paterſon, Diſtiller at Callander;
Letter from John M'Innes, Diſtiller at Mill of Drummond;
Letter from James Millar, Diſtiller at Craigend;
Letter from Adam Dawſon, Diſtiller at Bonnytown; — and
Letter from Henry Bannerman, William Bannerman, Alexander M'Leiſh, and John M'Innes, Diſtillers at Muthil.

GLASGOW, N° 13. Letter of 26th January, 1799, from William Corbet, Collector;
with
Letter from John Harvie, Diſtiller at Yoker;
Letter from James and Thomas Burns, Diſtillers at Hamilton;
and Letter from Andrew Thompſon, Diſtiller at Glaſgow.

PERTH, N° 14. Letter of 28th January, 1799, from James Mitchell, Collector.

In theſe Repreſentations by the Trade, as well as in the Reports of our own Officers, your Lordſhips will perceive a great Diverſity of Opinion; and that upon the general Queſtion, whether the Diſtillery Duties ſhould be levied by Licence on the Stills, or by Survey of the manufactured Commodity, or of the Materials for making it, the Opinions are very much divided. Amidſt this War of contending Parties, "*Non noſtrum eſt tantos componere Lites*;" but after all we have heard and read on the Subject, we cannot but abide by the Opinion expreſſed in our Report of the 11th of May 1798, to the Diſtillery Committee, "That the Mode of "levying the Duty by the Survey is the beſt, and ought again to be reſorted to," for the Reaſons therein given, and upon the following plain and general Principles.

That, as to the Manufacture of Spirits, the ſame Laws and Regulations, and the ſame Duties and Modes of levying them, ought to obtain in both Parts of the united Kingdom.

That if in England it has been conſidered, for upwards of Fourteen Years paſt, that the beſt Mode of impoſing and ſecuring the very large Revenue drawn from Diſtillery, is by laying the Duty on the Waſh, there ſeem to have been no ſufficient Reaſons yet aſſigned againſt returning to the ſame Mode in Scotland.

Or, That if the Licence Syſtem is held out to be the moſt unexceptionable, and advantageous both for the Revenue and the Country, as well as for the Trade in Scotland, it ought upon theſe Grounds (as to which there cannot exiſt a Difference betwixt the two Ends of the Iſland) to be extended to and adopted in England.

We have further to take Notice, that the Operation and Effects of the late Law have not been, and cannot for ſome Time yet be, compleatly or impartially known from this Circumſtance, that almoſt the Whole of the Lowland Diſtillers had ſtopped working ſoon after the Commencement of the Act, and did not begin again to diſtil till the 10th of October laſt; ſo that we have had only the partial Experience of their Operations ſince that Date, limited very much, as we are informed, both in Extent and Celerity of working.

It appears to us, that the ſame Sort of Attack, from Inefficacy, Increaſe of Expence, Embarraſſment of Manufacture, &c. has been practiſed upon this laſt Diſtillery Act of 1798, as was ſucceſsfully attempted by the Scotch Diſtillers againſt the Waſh Act of 1784, which legalized the Uſe of the Hydrometer, and proved the great Check upon their Frauds; and that as the one Law was in Scotland ſmothered almoſt in its Birth, when its good Effects were juſt beginning to be experienced, they hope in the like Manner, by Arguments of Fallacy unſupported by Experience, to obtain an immediate Repeal or Alteration of the other, which we hope and truſt, for the Good of the Revenue and the Intereſt of the Country, will not be granted, becauſe it is the Wiſh of, or agreeable to the Trade, that being the Circumſtance of all others, which, with our long and perfect Knowledge of their Operations and Intentions, would make us at leaſt moſt jealous of, if not compleatly deciſive againſt their Propoſitions.

All which is humbly ſubmitted by

Your Lordſhips moſt faithful
and obedient humble Servants,

Ja^s Stodart.
T. Wharton.
Rob. Graham.
Geo. Brown.
John Grieve.

Exciſe Office,
Edinburgh,
20th March, 1799.

The Right Honourable the Lords Commiſſioners
His Majeſty's Treaſury.

(N° 1.—EDINBURGH.)

(In Commiſſioners Letter of 20th March, 1799.)

Honourable Sirs,

In obedience to the Board's General Letter of the 15th Ult. I next Day wrote to John Stein, Eſq. Diſtiller at Canon Mills, and to Meſſrs. James and John Haig at Lochrin, who are the only Diſtillers in Edinburgh General Diſtrict, acquainting that I was directed by the Board of Exciſe to call upon them, and to requeſt they would be pleaſed to ſtate to me in Writing, as ſpeedily as poſſible, ſuch Repreſentations as they ſhould think neceſſary, relative to the preſent Temporary Diſtillery Law, or to the Continuation or Extenſion of its Principles, by a permanent Act.

Incloſed is Meſſrs. James and John Haig's Letter on that Subject, which I received laſt Night, but I have got none from Mr. Stein. His Brother, Mr. James, deſired Mr. Whyte, Surveyor, to acquaint me that his Brother John was gone to London, but who had directed him to let me know that he thought it needleſs to ſay any Thing on the Subject here, as he would have an Opportunity of delivering his Sentiments in the Committee.

The Meſſrs. Haigs, in their Letter, ſtate, that they are much hurt in the Sale of their Spirits by large Quantities of ſmuggled Spirits coming into Mercat from Diſtillers, which have not been charged with the Shilling per Gallon of Duty; and that in Place of a Shilling, others paid probably not Three Pence or Four Pence per Gallon on the real Quantities they made. I have been informed, very conſiderable Quantities of *Aqua Vitæ* has lately been ſmuggled into Edinburgh, and I have directed the Surveyors and Officers to exert themſelves in endeavouring to detect that illicit Practice, and ſeveral Seizures have been made. But although theſe Gentlemen ſay they were determined to have nothing to do with Smuggling, yet I am afraid they are not quite immaculate, for James Stuart, Officer, who ſurveys their Work, told me, that he actually found the Servants pumping up Spirits into the Stock from the Spirit Well, before he had an Opportunity to take his Gauge. This Well is within the principal Spirit Cellar, and the Spirits run immediately into it below Ground from the Still, ſo that, without conſtant watching, the Trader has, no doubt, Opportunities to evade the Shilling a Gallon Duty, eſpecially as the Stock of Spirits is ſo large that it cannot be taken ſo often as to check that Mode of Evaſion; for beſides the large Tuns, there are ſo many Puncheons, Hogſheads, &c. every one of which are to gauge, and the Strength of the Spirits in each to be aſcertained, that it is not an eaſy Matter for one Officer to take the Stock by himſelf.

As to what the Meſſrs. Haigs have advanced about their being charged more than a Shilling per Gallon, I do not ſee any good Reaſon to apprehend ſo; they, indeed, have complained to me, that their Spirits being hot, they diminiſh both in Quantity and Strength, after they have been taken Account of by the Officer, but ſo far as I have ſeen, the Quantities produced, and the Strength of the Spirits, are aſcertained by Mr. Stuart, in the ſame Manner as is done at Canon Mills, where no Complaint has been made. He is a faithful truſty Officer, and one who will do the Trader Juſtice, but give no undue Allowance.

By the laſt States that I received from the Officers who ſurvey Canon Mills and Lochrin Diſtilleries, the Licence Duty, calculated from the Quantity of Spirits charged with the Shilling per Gallon, was, at the former, 8 ½ *d. per* Gallon, and at the latter, 8 ½ *d.* One to Ten over Proof. At Canon Mills, neither Surveyor, Officer, or myſelf, have had any Suſpicion of Fraud, every Thing appearing to be fair; but I am of Opinion they could have made a great deal more Spirits if they had choſe it. But I am told, the Licence Duty, at ſeveral Diſtilleries in the Country, far exceeds the above Calculation, and if that is true, it is evident all the Spirits produced have not been taken Account of by the Officer; of this, however, the Board will be better able to judge when States from each Diſtillery are ſent in, and, in my humble Opinion, it is very neceſſary your Honours ſhould be informed of that Fact. All which is ſubmitted by,

Honourable Sirs,

Your moſt obedient humble Servant,

(Signed) *John Maitland.*

Edinburgh,
13th Feb. 1799.

The Honourable the Commiſſioners of Exciſe,
Edinburgh.

(EDINBURGH—*In the Surveyor's Letter of* 13th *February*, 1799.)

Lochrin, 11th February, 1799.

Sir,

We have received your Letter of the 16th Ult. informing us, that by Directions from the Honourable Board of Exciſe, you applied to us for the Purpoſe of our ſtating to you, in Writing, ſuch Repreſentations as we ſhould think neceſſary, relative to the preſent temporary Diſtillery Law.

It has occurred to us, that the beſt Way to give you our Ideas of this temporary Law, is to ſtate, as nearly as we can, the Effect of it upon our Trade, our Situation under it, and the Conſequences ariſing therefrom.

We beg Leave to obſerve, that the Sales of our Spirits are very much injured by a great Quantity of Spirits being ſmuggled, and ſold at reduced Prices to many of thoſe who were formerly our Cuſtomers; alſo, that many of the Dealers, who purchaſed from us, have likewiſe loſt a great Part of their Trade, owing to their Cuſtomers being ſupplied by Diſtillers with ſmuggled Spirits in a ſimilar Way, that is, by ſending Spirits ſometimes with One Half, and the other Half without Permit—at other Times, One Third with, and the other Two Thirds without Permit; and ſometimes the Whole without Permit.—By ſmuggled Spirits, independant of Spirits ſmuggled from the Highlands, we mean Spirits for which the Licence Duty has been paid, but not the Exciſe Duty of One Shilling per Gallon.

We determined to have nothing to do with Smuggling, and therefore, when others paid probably not Three Pence or Four Pence per Gallon upon what Spirits they made, and we, from the Way we have been charged, paying upwards of One Shilling per Gallon, the Conſequence muſt be, that we muſt either ſtop our Works or be ruined.

In Evidence of our paying more than One Shilling per Gallon, we need only appeal to yourſelf for the Truth of it.—In the Courſe of your Survey, and when you were taking our Stock, we ſhewed you our Cellar Book, which is not what we would have done to every Perſon. This Book contains a full Account of every Gallon of Spirits ſent out by us, and which you compared with the Liſt of Exciſe Permits granted; and notwithſtanding of our ſending out none without full Permit, there have been conſiderable Decreaſes in our Stock, which ought not to have been, had we not been overcharged.—Alſo we have to obſerve, that on ſending out our Spirits, the Exciſe Officer does frequently character the Strength of them higher than what we can poſſibly charge our Cuſtomers. We believe that you are likewiſe not unacquainted with this.

The Conſequences ariſing from the preceding Facts are, that under the preſent Law, it is impoſſible for us to carry on our Manufacture, or if we do, that we muſt be ruined. We have therefore been under the Neceſſity of giving Intimation to Mr. Adam Whyte, Surveyor of Exciſe, that we ſhould give up working One of our Stills againſt the 10th of February, which we did upon the 9th of January laſt, thereby decreaſing our Work more than One Half.

We have only farther to ſtate, that we have no Objection to any Mode whatever of charging the Duties, provided that every Diſtiller would be charged alike, but that we conſider impoſſible under the preſent Law; and we may alſo add, without

the ſmalleſt Reflection againſt any Perſon whatever, under any Law that may be made, where it is left in the Power of Individuals to make a Charge, or Diſtillers to ſmuggle.

We are reſpectfully, Sir,

Your moſt obedient Servants,

James and John Haig.

P. S. We have now ſtopped One of our Two Stills.

(N° 2.—FIFE.)

(In Commiſſioners Letter of 20th March, 1799.)

Honourable Gentlemen,

In obedience to your Order of the 15th Ult°, I immediately tranſmitted Copies thereof to the Supervisſors, as likewiſe to the Diſtillers in my Collection, requeſting them to call a Meeting of the Trade, and take under Conſideration the Purport of your Honours Letter, and to acquaint me the Reſult of their Deliberations, and that they would propoſe ſome certain Mode to fix a Duty upon diſtilled Spirits, either by Survey or by a Licence on the Capacity of their Stills, in order to facilitate a permanent Act might be obtained to ſecure the Duties and encourage the fair Trader. In anſwer I received a Letter from Meſſrs. John Stein, Diſtiller at Kennet Panns, alſo from Duncan Montgomery, Diſtiller in Inverkeithing, both mentioning that a full Meeting of the Trade was fixed at Falkirk the Week following, when your Honours Letter would be taken under their Conſideration. What Reſolutions that Meeting formed, have very impatiently waited to hear, but by a Letter received from Mr. Montgomery the laſt Poſt, he condeſcends upon no Point there fixed, and only gives his own Opinion, that for the Good of the Revenue, and Encouragement of the Diſtiller, a permanent Duty per Gallon upon the Capacity of the Stills uſed would prove to be the ſureſt Mode to ſecure the Revenue.

In conſulting with my Superviſors, they are all of Opinion great Abuſes are carried on by the Diſtillers, by evading the Payment of the Duty of One Shilling per Gallon produced from the Still, and the Malt uſed by them, in mixing a Third or One Fourth of Raw Grain with their Malt, grinding it together. The Meal or Flour proceeding from this Mixture your Honours Officers are not ſufficient Judges to check, notwithſtanding of their greateſt Care and Attention to ſtop ſuch Abuſes. From the local Situations that moſt of the Diſtilleries in Fife are erected on, One, Two, or Three Miles diſtant from a Town or Village, admitting the latter to be within a ſhort Walk of the Diſtillery, the Diſtillers influence theſe Cottagers from affording either Lodging or Proviſions to your Honours Officers, who are obliged to lodge, in the beſt Manner they can, at a Diſtance from the Works. This affords the Diſtiller great Opportunities of carrying off and ſecreting the Spirits from the Still, which they ſend off in the Night Time to private Families and Retailers of Spirits without Permit.

From every Obſervation and Information I can obtain, and in which the Superviſors agree, that by the employing of Watchmen upon the Diſtilleries, is attended with a great Charge upon the Revenue, and little Effect in promoting the Increaſe of it.

By the Operation of the preſent Diſtillery Act, from the Licence Duty, and that of One Shilling per Gallon on the Spirits, together with the Duty on the Raw Grain, ſo far as both theſe Duties has been aſcertained, brings up a Duty equal to about £.110 per Gallon upon the cubical Contents of the entered Stills; I am, therefore, humbly of Opinion, that the Revenue will be more advanced, and better ſecured, by a Licence Duty, than by Survey.

If the Licence Duty be adopted in Preference to that of Survey, to prevent all Species of Frauds, the full Capacity of the Body of the Stills, Heads, the Pipe or Horn projecting from the Heads, together with the Pipe that conveys the Spirits through the Flex Stand, ſhould be charged with the ſame Rate of Licence Duty; and with a Power to your Honours Officers by Night or Day, and to examine the Stillhouſes, and to ſee that no Alteration is made upon any Part of the Apparatus different from their primary Entry.

In reſpect to the Highland Diſtillery, I have humbly to acknowledge my Inability to point out any effectual Mode to ſecure the Duty in that Country. The Practices there carried on require great Reformation to prevent that Interference with the low Country, their Inroachments at preſent, by ſending down Spirits into Fife, are much complained of by the entered Diſtillers, while I have Reaſon to believe your Honours Officers do every Thing in their Power to check ſuch Practices.

I am moſt reſpectfully,
Honourable Gentlemen,
Your moſt obedient and
moſt obliged humble Servant,
James Ogilvie.

Burntiſland,
5th Febry. 1799.

The Honourable the Commiſſioners of Exciſe,
Edinburgh.

(Nº 3.—HADDINGTON.)

(In Commiſſioners Letter of 20th March, 1799.)

Honourable Gentlemen,

Upon Receipt of your Honours General Letter of the 15th Inſtant, relative to the preſent Diſtillery Law, I immediately wrote the Two Diſtillers in this Collection, requeſting their Sentiments in Writing on that Subject in courſe of Poſt, and at ſame Time wrote the two Superviſors, in whoſe Bounds theſe Diſtillers are, deſiring every Information in their Power. I have juſt now received a Letter from Mr. John Grant, Superviſor, Dunbar, with one from Mr. Andrew Taylor, Diſtiller at Linton, which are incloſed.

With regard to the preſent Mode of charging the Duty on the Spirits from the Still, and of the Raw Grain, I am moſt humbly of Opinion, that the Traders have it in their Power to commit Fraud on both theſe Articles; in the firſt Place, by carrying off large Quantities of Spirits privately, before an Account is taken of ſame, notwithſtanding all poſſible Vigilance in the Officer; and in the ſecond Place, by mixing (privately) Quantities of Raw Grain with the Malt in ſuch a Manner as to make it altogether impoſſible for an Officer to detect the Fraud; ſo that by theſe Devices a conſiderable Part of the Duty is evaded. Theſe Circumſtances conſidered, I am decidedly of Opinion, that were the Duty laid wholly on the Content of the Still, not only a greater Revenue would be produced, but every Diſtiller in Scotland would be upon an equal Footing.

With the greateſt Reſpect,
Honourable Gentlemen,
Your moſt obedient
Humble Servant,
Gilbt Ogilvie.

Edinburgh,
29th Jan. 1799.

Commiſſioners of Exciſe,
Edinburgh.

(HADDINGTON---*In the Collector's Letter of 29th January, 1799.*)

Dunbar, Jan. 26, 1799.

Sir,

INCLOSED I tranſmit you Mr. Taylor, Diſtiller's, Obſervations in anſwer to the Honourable Board's Letter of the 15th Current, relative to the preſent Diſtillery Law, and beg leave to ſubjoin what has occurred to myſelf on the Subject.

That the preſent Mode of Survey, for ſecuring the additional Duty of One Shilling per Gallon on Spirits, together with the Raw Grain uſed, is inadequate to the Purpoſe intended (where the Trader is diſpoſed to riſk the Evaſion of theſe Duties by Fraud) I am convinced from general Obſervation on the Diſtillery in this Diſtrict.—Although the Quantity of Spirits produced is conſiderable (being nearly 260 Gallons, 1 to 10 O. P. every Day from a Still of 64 Gallons Content) ſtill if the Poſition that the Diſtiller lays down be accurate, that 70 Gallons of Worts is the proper Extract from One Boll of Grain, the above Statement is inferior in point of Quantity to what ought to be the Produce of the Waſh and Low Wines preſently taken account of. As no Charge ariſes from the Gauge of Waſh or Low Wines, the Diſtiller is under no Reſtraint at preſent as to the Quantity taken account of by the Officer, and conſequently is indifferent as to its Magnitude, his chief Attention being directed to the Spirits diſtilled, and which, being the laſt Stage of Operation, and comprized within the ſmalleſt Compaſs, of courſe admits of the eaſieſt and ſafeſt Way of evading the Duties.

This may be effected either by concealing the Spirits, and running the Riſk of Detection and Seizure if diſcovered, or mixing any Quantity directly from Still with his old Stock, until an Opportunity preſents itſelf of getting it diſpoſed of, and which, if the Stock is very large, he may frequently do, however vigilant a ſingle Officer may be (unaſſiſted by a Watchman or two) under whoſe Survey he may be placed. Another Mode of evading the Spirit Duty may be effected by getting a Permit, containing a Transfer of Spirits from any Dealer whoſe Retail Trade is extenſive, and can admit of ſuch a Decreaſe from the Time of the Officer's preceding Survey. That this Scheme may be practiſed I ſtate on the Authority of Mr. Taylor, the Diſtiller, who told me he was offered 1000 Gallons of falſe Credit at a certain Price per Gallon, the Permits to be got and tranſmitted to him for any given Quantity, and at ſuch Times as he could arrange his Stock for their Admiſſion with Safety.

To remedy in ſome Meaſure theſe apparent Defects, it has occurred to me that in the Event of the preſent Law being extended by a permanent Act, whether or not a Check ſimilar to thoſe preſently in force with reſpect to Soap and Starch might not be applied to the Diſtillation of Spirits, by making the Charge to ariſe from either the Waſh or Low Wines, provided the Spirits produced therefrom were not equivalent, or nearly ſo, to the given Quantities of the two former. Objections would no doubt be ſtarted in Oppoſition to this Mode from the Intricacy and Riſk attending the Diſtillery Operation; but I cannot help thinking that the ſame Objections might be ſuggeſted by Soap or Starch Makers, who are liable to ſimilar Checks as to the Nicety of their Trade, in ſupport of which they might adduce Objections nearly as valid.

The Statement of Mr. Taylor, in his Obſervations, that the One Fifth Part of the Duty was not paid for the Quantity diſtilled previous to 1787, forms no Criterion whereby to determine what might be the Amount of Revenue, provided the Diſtiller was under a compleat Survey, in ſupport of which it is only neceſſary to ſtate, that his Licence Duty from 10th Oct. to 10th Dec. is £.576; Duty of One Shilling per Gallon on Spirits £.639; amounting in all to £.1,215; whereas had the Charge ariſen from the actual Gauge of Waſh for the above Period, the Amount would have been £.3,172. I do not infer from this that the Revenue has been unproductive, or would have increaſed to the above Extent, as the Diſtiller at preſent has it in his Power to make his Worts of whatever Strength he chuſes, which, if charged at Five Pence per Gallon, he would certainly avail himſelf of, whereas at preſent he is under no ſuch Reſtraint.

Should the preſent Law be extended by another Licence Act, it is abundantly evident, from the proportionably ſmall Riſe in the Price of Spirits in conſequence of the Shilling per Gallon, that the Diſtiller is equal to pay more than double his preſent Licence if the additional Duty on Spirits be repealed. In that Caſe I would humbly ſuggeſt an Alteration in the preſent Mode of charging ſaid Duty, by having the whole Worm (after a proper Deduction from the Rate per Gallon) comprehended, and to be included in the Content of the Still, as from their uncommon and complex Structure, with the Variety of Apparatus attached, Scope is given for Ingenuity and Fraud, which this Mode of aſcertaining the Content might have the Effect of preventing, and at ſame Time be the Means of putting the whole Diſtillers in Scotland on a more equal Footing.

I am,
Sir,
Your moſt obedient
Humble Servant,
John Grant.

Gilbert Ogilvie, Eſq. Collector of Exciſe,
Edinburgh.

(HADDINGTON—*In Collector's Letter of 29th January, 1799.*)

Mr. JOHN GRANT,

Sir,

ON peruſing the Board of Exciſe's General Letter to their Collectors, dated the 19th Inſtant, I find they are deſirous to have what Information their Superviſors and Officers, as well as Diſtillers, can give, reſpecting the preſent temporary Diſtillery Law.

That this Law will be productive to the Revenue, if the additional One Shilling per Gallon is fairly charged, there is no Reaſon to doubt; and by this Time the Honourable Board will have Returns from their Collectors of the Quantity of Spirits made, as well as the Quantity of Waſh diſtilled, from the 10th of October, 1798, to the 10th of December, this will enable them to judge how far the Law will be productive in Point of Revenue, as well as the Equality of its Collection, from the different Diſtillers, in proportion to their Licence.

As I live at a conſiderable Diſtance from any other Diſtiller, have it not in my Power to know if this is the Caſe, but truſts the Honourable Board will have exerted their Endeavours to procure the Revenue, and put the Trade on an equal Footing. The Officers employed in charging the Duty, according to the preſent Plan, may be of opinion that the preſent Law is defective, and is not guarded by Checks and Penalties to prevent the Trader from committing Frauds; however, if it is deficient in that Reſpect, the Licence on the Content of Stills more than counterbalances that Defect—this will beſt appear by contraſting the preſent and the former Diſtillery Laws. The preſent Plan charges a Duty of £.54 on the Gallon of Stills, and One Shilling on the Gallon of Spirits made. It will require very little Exertion from the Officer charging the Duty on Diſtillers; if they cannot aſcertain the Whole, they may at leaſt Two Thirds, or One Half. On that moderate Calculation it will appear, the preſent Law ſecures Three Fourths of the Duty that ought to be paid, which the Exciſe Plan did not prior to 1786. The Duty was then charged on the Waſh in England and Scotland at the Rate of *5d.* per Gallon. This Law was guarded by ſo many Checks and Penalties, from the Waſh Pump to the Diſcharging Cock of the Still, with Locks and Seals, &c. of beſt Conſtructions that could be deviſed, yet, notwithſtanding theſe, and incurring nearly a Penalty of £.1,400 per Day if tranſgreſſing the Law, it was clear that One Fifth of the Duty was not paid.

To ſhew this in a clearer Point of View, it will be proper to have Recourſe to the Mode of charging the Duty at that Period. Suppoſe, for Example, the Content of the Waſh Still 600 Gallons, including the Head, Three Fourths of that is 450 Gallons; this run off in 20 Hours, and Four Times charged each Week amounts to 1800 Gallons at *5d.* is £.35. 10*s.* In Addition to the Waſh Still, the Trader might have a Doubling and Rectiſying Still nearly Double to the Content of the former, conſequently, in Place of running 1800 Gallons a Week, the true Quantity diſtilled was 10,500, at *5d.* is £.219. 11*s.* 8*d.* being the Produce of 150 Bolls of Grain maſhed at Four Times, correſponding to the Number of Times the Still was charged each Week; 70 Gallons of Worts per Boll was the moſt approved Extract to thoſe who underſtood the Buſineſs beſt, which, multiplied by 150, meaſures 10,500 Gallons, as before, exceeding Six Times the Quantity that paid the Duty. I declare that was the Practice I purſued as an operative Diſtiller at that Period, without incurring the Penalties of the Law, and my then Employer was conſidered as a fair Trader. This clearly ſhews all the Checks and Penalties of the Law went for nothing. I ſhall again ſuppoſe the ſame Law reſorted to, and the ſame Duty paid, as in England, conſequently the Engliſh Market opened to the Scotch Diſtiller, which, in Time, will have the Effect of making that Branch a Monopoly, as in England. If Neceſſity impelled the Engliſh Diſtiller to the Commiſſion of Fraud, there is no Doubt he would take the ſame Advantage the Scotch have done, but as he can ſettle the Price of his Spirits by Combination of the Trade, Yearly, he is enabled to pay a reſpectable Duty, and realize a large Profit. At preſent the Diſtillery Branch in Scotland is in the Hands of a great many Combatants, who will conteſt the Home Market, and to the Riſque of their Capitals, however ſtrong the Law may be that guards the Diſtillery from Fraud. This will doubtleſs bring back the Trade to the Situation it was, in 1787 (a general Bankruptcy); if that is the Caſe, the Revenue will be moderate. I have ſuggeſted theſe Hints in oppoſition to a total Exciſe Plan, as the Reſult of my former Experience, which may have equal Weight to over-balance the moſt ſanguine Expectations of thoſe who ſee the Subject in a ſpeculative Point of View.

The preſent temporary Plan will give the Honourable Board of Exciſe a true Criterion to walk by. In licenſing the Scotch Diſtillery to the Advantage of the Revenue, while the temporary Plan continues, it might be proper to put the Law in Activity againſt thoſe that ſmuggle their Spirits to evade the additional One Shilling per Gallon, in Addition to the Forfeiture of Spirits, the £.200 Penalty for giving falſe Declarations, as Smuggling brings it directly Home to the Trader.

If the Honourable Board ſhould think an equal Licence is to the Advantage of the Revenue, I ſhall be happy to communicate my Sentiments to you, on the neceſſary Alterations to be introduced, to protect the Trade againſt the Evils it is expoſed to by the Laws of Exportation to England, as well as beyond the Seas.

I am, Sir,
Your moſt obedient Servant,
Andrew Taylor.

Linton,
23d January, 1799.

Mr. John Grant, Superviſor,
Dunbar.

(Nº 4.—TEVIOTDALE.)

(In Commiſſioners Letter of 20th March, 1799.)

Honourable Sirs,

In anſwer to your Honours General Letter of 15th Inſtant, have to ſay, that there are no licenſed Diſtillers, nor indeed a Diſtiller of any Deſcription whatever, within the Bounds of this Collection, nor any Perſon is, ſo far as I can learn, connected with them in the way of Buſineſs, ſave ſuch as buy Spirits from them. It has been obſerved that the Conſumption of Aquavitæ has increaſed very much in this Collection, and from its low Price has hurt the Sale of Beer and Ale, and of conſequence the Amounts of this Branch.

I am with the greateſt Reſpect,
Honourable Sirs,
Your moſt obedient, and
Moſt humble Servant,
John Hoome.

Kelſo, 29th January
1799.

Commiſſioners of Exciſe,
Edinburgh.

(Nº 5.—DUMFRIES.)

(In Commiſſioners Letter of 20th March, 1799.)

Honourable Sirs,

The Obſervations regarding Diſtillery, from Mr. William Hyſlop, late Diſtiller here, I am certain proceed from no View but to bring about an Equality of Revenue to Government, and of Advantage to every Diſtiller. Under this View, and that it conſiſts with my Knowledge, he has been at much Pains to obtain Information. The Remarks he makes will, it is to be preſumed, claim Attention, eſpecially where any new Idea appears to be ſtated.

It is obvious, that any Obſervations made by the great Diſtillers, or by thoſe of the Highland or intermediate Diſtricts, muſt have a Reference to Meaſures tending to ſupport the ſuperior Advantages they poſſeſs under the Operation of the preſent Law; here there is no Motive but to obtain a Law and Regulations bringing every Diſtiller on the ſame Ground.

I am of opinion it is of the utmoſt Importance to prevent Monopoly, as materially tending to ſecure the Revenue, to meliorate the Quality of Spirits, to bring a fair Value for Grain, and a regular ſtated Price for Spirits, which at preſent fluctuates at the Pleaſure of a few, but at the Riſque of Bankruptcy to the reſt. This ſalutary Meaſure, it is evident, cannot be accompliſhed, unleſs all are brought to a Level as to the Extent of Duty, and the ſame Acceſs to Markets for their Spirits.

If by a new Law Monopoly is partially but not totally defeated, thoſe poſſeſſed of large Capitals or Credit, and diſpoſed for deep Speculation, will ſoon diſcover the Meaſures ſtill left open for them to purſue, the Effect of which muſt be, though more or leſs gradual, yet ultimately certain Annihilation to the reſt.

Towards effectually ſecuring the Revenue, various Regulations have been ſubmitted to conſideration, and the Meaſures that have been ſo ſucceſsfully adopted, ſo eſſentially to the Diminution of Revenue, have been ſo clearly pointed out and confirmed*, that it is to be hoped a Barrier will be erected impregnable by Ingenuity and Artifice. Ingenuity on fair Principles claims Protection and Encouragement, but when applied to the Prejudice of the Revenue it becomes a Sort of refined Species of Swindling from the Public Purſe, and hence from the Pockets of all.

Towards framing a new Law, there is ſuch an unwieldy Maſs of different Intereſts and Circumſtances ſeemingly counteracting each other, local Advantages and Diſadvantages, ſuperior Skill in ſome above others in leſſening their reſpective Duties, partial Preference to other Markets for the Sale of Spirits, &c. &c. that one direct Line, having for its Object the Security of the Revenue and an equal Protection and Encouragement to every Diſtiller, will, I have no Doubt, be ſtrictly regarded.

I took the Liberty by Letter, the 31ſt Ult^{o}. to mention to your Honours the Extent of Fraud carried on with Impunity, by large Quantities of Spirits finding their way from Scotland to England, *ſmuggled* on the Border Side, to which beg referring as a Matter claiming Attention. Along with the Remarks from Mr. Hyſlop, pleaſe alſo to receive thoſe from Mr. A. M^{c}Guffog, late Diſtiller at Whithorn.

I am moſt reſpectfully,
Honourable Gentlemen,
Your obedient Servant,
John Mitchell.

Dumfries, 28th January,
1799.

Honourable Commiſſioners of Exciſe,
Edinburgh

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[*] As one Inſtance, the Committee of the Houſe of Commons, I am informed, have a Statement furniſhed from reſpectable Authority, that the Stills at Canon Mills (Contents 250 Gallons,) run 2500 Gallons Spirits per Day, which is under 4*d*. per Gallon; and I have good Reaſon to know that the Diſtillers in general paid at that Time 15*d*. per Gallon, or thereabout. This difference of 11*d*. per Gallon is no leſs than £.39,000 per Annum of Duty ſaved of what others paid.

(DUMFRIES—In Collector's Letter of 28th January, 1799.)

REMARKS from Mr. HYSLOP, late Diſtiller at Dumfries.

FROM the preſent Act, in ſome Caſes, there muſt be an Addition of the Revenue; yet in other Points the great Evil is by no Means remedied. The Duty being continued on the Contents of Stills does not prevent the Evaſion of Part of the Duty. Some Diſtillers can produce their Spirits much under Six Pence per Gallon, while others pay One Shilling of Duty under the Licence Part of £.54. To equalize the Duty has been the Deſign of Miniſtry: In ſome Reſpects the Object may have been made ſo far good, yet when the Size and Conſtruction of Stills, Heads, Worms, Vents, &c. vary ſo much, an Inequality of Duty is unavoidable. The Reaſon of this being obvious and proven, ſuffice it to ſay, that the preſent Price of Whiſkey is Three Shillings and Nine Pence per Gallon. That Whiſkey can be made at ſo low a Price, without groſsly evading Part of the Law, is impoſſible. The average Price of Barley being about Three Shillings per Wincheſter Buſhel, the Spirits cannot coſt the Manufacturer leſs than Two Shillings and Six Pence per Gallon; add to this the Licence Duty of £.54. and ſuppoſe that to be Six Pence per Gallon, though it may be under the Average on the Spirits, then the Duties by the preſent Act, ſay One Shilling per Gallon on the Spirits produced (Hydrometer Proof) with a Malt Duty on the unmalted Grain; allow that to be Three Pence per Gallon on the Spirits; theſe will make the prime Coſt Four Shillings and Three Pence per Gallon, £10. per Cent. under Hydrometer Proof.—Quere. Where are the Diſtiller's Profit?

With reſpect to the Duty laid on unmalted Grain (if continued) taking the Duty by Weight, Government will receive a conſiderable Addition, and Diſtillers will be upon a more equal Footing in Point of Expence and Duty; for inſtance, a Buſhel weighing 56 lb. pays no more than One weighing 42 lb. Diſtillers in a Soil and Climate which will produce heavy Grain, that Difference alone is enough to enrich thoſe working in a Diſtrict of favourable Soil and Climate, and Ruin to the former.

The Intereſt of Government, Diſtillers, and Farmers, are immediately and ultimately connected; therefore any Thing hurting Diſtillers in the Faith of Farmers, Corn Dealers, &c. ought ſtrictly to be avoided. Diſtillers obliged to work for a whole Year at all Hazards. It is naturally to be ſuppoſed that the Farmers and Dealers in Corn muſt doubt his Punctuality, becauſe, under the Diſadvantages before alluded to, and the Privileges which others have, Diſtillers in a ſmall Scale may be reduced to the Neceſſity of ſelling their Produce at Half its real Value. This Difficulty of the Trade may be ſurmounted, by permitting Licences for any Number of Months. A Grievance upon the whole Trade and Country, *Two* Houſes excepted, muſt be an Infringement upon the Emoluments of Government. The Proprietors of Stills of large Entries have it in their Power to ſend to and vend their Spirits at a Market advantageous to themſelves, but injurious, if not totally deſtructive, to the Owners of ſmaller Stills; ſo clear is this, that few Obſervations are ſufficient. Thoſe entitled to work for the Scotch and Engliſh Market when they pleaſe, are only ſubjected to the Duty when they find it convenient to work for Scotland; *vice verſa*, Diſtillers on ſmaller Scales are not only deprived of the Benefit of the Engliſh Market, but ſubjected to an Annual Licence, no Allowance for want of Conſumpt, or being tied to the Demands of Scotland. The Advantages to Diſtillers of the firſt Deſcription are ſufficient to annihilate thoſe of the latter; they (the former) upon the Riſe of Grain, or Fall of Spirits, have it in their Power, in ſome Meaſure, to ſuſpend their Operations during the high Price of Corn, &c.

&c. or an overſtocked Market of Spirits; the latter muſt go on, let Grain coſt what it will, or the Demand of the Produce be ever ſo ſmall.

To avoid for the future the Inconveniences, which, I am told, have ariſen from the Liberties of the Engliſh Market to a few only, it ought to be enacted for the Security of the whole Trade, and the Benefit of Government, that every licenſed Diſtiller ſhould be allowed to ſend a Proportion of the Spirits to England, if he chuſes, under certain Reſtrictions, which I ſhall afterwards mention.

In Oppoſition to this, it may be advanced and argued, that Scotch Diſtillers may enter for both Markets at ſame Time, and work for either at Pleaſure, but he muſt firſt have about 300 Gallons of Stills entered (ſay Two Stills) for the Scotch Market, paying Two Months Advance Duty of the £.54 Licence. Working according to ſuch a Mode of Entry would require a Capital which very few can command; beſides, the Operations for the Engliſh Market may be tardy or hurried, as Diſtillers pleaſe, keeping Pace with the Engliſh Law; whereas a Scotch Diſtiller, working for the Scotch and Engliſh Markets alternately with theſe 300 Gallons of entered Stills, compels the Diſtiller to inceſſant Operation whilſt at Work for Scotland, and would require the Premiſes and Utenſils of every Diſtiller to be as large as thoſe of Canon Mills.

To authorize a Scotch Diſtiller to work for the Engliſh and Scotch Market alternately, he muſt have entered Stills to the Extent of about 300 Gallons, and One of theſe Stills muſt contain 200 Gallons in the Body, which cannot be wrought to Advantage for Scotland, even if the Owner had Sources equal to the vaſt Sum required to carry on a Diſtillery for the Home Conſumpt, where 300 Gallons are entered; of this the Honourable Board muſt be ſatisfied, where a Sum of Money is neceſſary which few can command; hence the Trade is monopolized at the Expence of Government and the Deſtruction of other Diſtillers. It may be argued by Government and the Engliſh Diſtillers, that ſmall Stills pay but trifling Duty, therefore not worthy of Attention; on the other Hand, argue that a Still under the £.54 Licence alone pays 36 Times more Duty than when this Law was made, beſides the other Duties now impoſed; but ſuppoſe the Licence Part of the Duty, as before ſtated, to be Six Pence per Gallon, and the other Duties to be One Shilling and Three Pence, by this Statement the Duties by the preſent Act exceeds the Licence Duty as 15 to Six. A 50 Gallon Still, including the Head, in Scotland, taking all the Duties, ſhould amount to £.182 per Week. A Waſh Still, in England, including the Head, to produce ſo much Money to Government Weekly, muſt be 1000 Gallons at leaſt, which ſtill going on by the Engliſh Regulations, working Five Times a Week for One Half of the Year, and Four Times the other. Add to this an Allowance of a Doubling Still of 500 Gallons. Taking a general View of the Subject, it is clear, that a 50 Gallon Still in this Country, producing as much Revenue as Two Stills in England of 1500 Gallons, including the Heads, has equally a right Claim to the Attention of Government.

Allow then the Scotch Diſtillers to uſe Stills of 40 or 50 Gallons for the Home Market, and when he pleaſes to work for England, to give up working this ſmall Still, and then, by due Notice, to uſe a Still or Stills of 300 Gallons, the Produce of which to be ſent to England, paying the Engliſh Duty as working for that Market; or in other Words, allowing them either Market, as they ſhall find convenient, with theſe Stills, for their reſpective Markets, laying them under proper Reſtrictions ſo as not to uſe both Stills at the ſame Time.

Liberty of Exportation ought to be allowed for Spirits made in Scotland by any Diſtiller who has there Stills of 300 Gallons; at preſent a Diſtiller in Scotland

land cannot work for Exportation unleſs he has Stills of 1200 Gallons Contents. This is next to an Impoſſibility from the limited Sources of Four Fifths of the Trade. If a Diſtillery in Scotland of 300 Gallons Entry is unattainable almoſt from the forementioned Reaſons, how is he to be enabled to erect a Work, fit for 1200 Gallons, which he muſt at times uſe for Scotland, and pay Two Months Advance Duty.

There muſt be a conſiderable Deprivation of the Duty of the Iſland, by allowing Stocks of Spirits to be retailed on the Borders of England. The Quantity of Spirits from the Contiguity of England, acroſs this Line, is incalculable. No Method that I can think of would be ſo proper to prevent this illicit Practice, as to allow, if poſſible, a Diſtillery near the Borders to ſupply the remoter Parts of England with Spirits made, as nearly as Circumſtances will allow, according to the Engliſh Law. Superior Spirits might be made, which would induce the People upon the Borders of England to purchaſe theſe, in preference to the common Whiſky ſmuggled acroſs the Line.

(DUMFRIES.—In Collector's Letter of 28th January, 1799.)

Sir, Whithorn, 24th Jan. 1799.

I WAS favoured with your's of the 19th Inſtant, wiſhing me to make what Remarks on the Diſtillery Laws that occurred to me.

In the Courſe of our Buſineſs we made our Spirits from Malt alone, and allowed our Stills a reaſonable Time to run off, as without that it is impoſſible to have good wholeſome Spirits; and by theſe Means our Spirits were ſo much ſuperior, that we always ſold from Nine Pence to One Shilling per Gallon above our Neighbours; but ſince the rapid Method of Diſtillation is come to ſuch a Pitch, they can ſo far underſell us, that we cannot carry on. If the Duty were laid on the Gallon of made Spirits, it would be more equal, and would increaſe the Revenue, as it no Doubt will appear by the laſt additional Duty laid on by the Gallon, as it has been made appear before the Committee, that ſome Diſtillers under the Licence were not paying much above Six Pence per Gallon; and it is my Opinion that good Spirits might pay Two Shillings and Six Pence per Gallon; this would encourage the Diſtillers to make good Spirits; and let it be ſold at a fair Price, which would be a Benefit to the People both in their Health and Morals. If it is to be continued under the Licence, it is hard for the Diſtillers to be bound for a Year, as in the Courſe of the Year there may be a Want of Grain, or a Want of Conſumpt, or other Diſappointment may come, by which he may be ruined; but allow him to ſtop at certain Periods, which can be no Loſs to the Revenue, as he pays from the Time he works, and none will ſtop if he finds the Trade paying him; but I ſtill think by the Gallon is the beſt Way; but ſome will ſay it cannot be eaſily done; but in taking it in the different Stages of the Work there can be no Difficulty. It has often been a Loſs to us, lying in a remote Corner, that before any new Law was made known to us, the Time of Commencement was at Hand, and before we could get a new Still agreeable to the Law, we loſt conſiderably, as we could not get one but at a Hundred Miles diſtant, which we experienced laſt October when we got a new Still; and before we got her the Time was ſo far run that we never got her ſet, and now lies in the Poſſeſſion of the Officer. I have not in my Power to ſay much on the Buſineſs, only I hope that the Legiſlature will make an equitable Law, which is the Wiſh of,

Sir, your moſt humble Servant,

John Mitchell, Eſq.
Collector of Exciſe.

Anthony M'Guffog.

(N° 6.—A I R.)

(In Commiſſioners Letter of 20th March, 1799.)

Honourable Gentlemen,

I HAD gone out on the Fourth Round Collection before your General Letter of 15th Ult. reached Greenock.

Howſoever it overtook me. I furniſhed Mr. Aberdeen, Superviſor at Paiſley, with a Copy of it, and Inſtructions to lay it before the Diſtillers in his Diſtrict, and to obtain their Opinion with reſpect to the Particulars thereinmentioned. I did not expect much Information from thoſe Diſtillers, and they avoided giving their Opinion till after a Meeting of the Diſtillers at Falkirk, as mentioned in their Letter to Mr. Aberdeen on the 18th Ult. which Meeting was held there on the 26th January laſt. Such Particulars as tranſpired at that Meeting, and which the Diſtillers in Paiſley thought proper to communicate, are contained in Mr. Aberdeen's Letter of the 31ſt Ult. together with his own Obſervations on the Subject, to which I humbly beg leave to refer.

Having likewiſe, while on the Collection, furniſhed Mr. Anderſon, Superviſor at Greenock, with the General Letter, for his, and Blair and Martin's (Diſtillers) mature Conſideration againſt my Return, I now beg Leave to incloſe Mr. Anderſon's Sentiments on the Subject.

Should his Plan be adopted in charging the Duties on Spirits diſtilled in Scotland by Survey of the Officers of Exciſe, and Raw Grain diſtilled with the Duties on Malt, aſcertaining the Quantity of Waſh brewed, and charging from every 100 Gallons thereof 20 Gallons of Spirits, and all ſuch Spirits to be accompanied with Exciſe Permits when ſent out from the Diſtillers Stock; and ſhould the locking down and opening of the Maſh Tun be admitted as conſiſtent with the Liberty of the Subject, I humbly think that Mode of charging the Duties is very likely to put all the Diſtillers on an equal Footing as to Payment of the Duties for the Quantities of Spirits which they may diſtil.

I could only obtain Blair and Martin's Opinion on the Subject Yeſterday. Notwithſtanding their illiberal Inſinuation againſt the Officers of Exciſe, they have no Right to uſe the Phraſe from their Knowledge of thoſe Officers now in charge of their Work, being perfectly ſatisfied, in my own Mind, that the Officers on that Service ſtrain every Nerve in order to ſecure the Revenue.

Should the Wiſdom of the Legiſlature prefer the Mode of charging the Duties on Spirits made in Scotland by Licence on the Capacity of Stills, inſtead of aſcertaining them by Gauge on Survey of the Officers, I would humbly ſuggeſt, that at ſettling the Size of the Stills to be uſed, it ſhould be kept in view and enacted, that all Horns, Tubes, and Worms, to their full Extent, connected with the Stills in any Manner of Way, ſhould be liable to the ſame Duty (whatever it may be) with the Body of the Still, which would prevent the Chance of one Diſtiller taking the Advantage of another, by appending to his Stills every ſuch Apparatus not allowed by Law.

With the greateſt Reſpect,
I am, Honourable Gentlemen,
Your moſt obedient and moſt humble Servant,
John Wright.

Greenock, 4th February,
1799.

Honourable Commiſſioners of Exciſe,
Edinburgh.

(AIR—In Collector's Letter of 4th February, 1793.)

Paiſley, 19th Jan. 1799.

Dear Sir,

ACCORDING to your Deſire, I called a Meeting of the Diſtillers here, and read the Board's Letter to them. They began to give their ſeparate Opinions, when Mrs. Harvie obſerved, that it would be imprudent in them to make any Obſervations till the Meeting at Falkirk was over, when they would give the Heads of the Reſolutions then, with their own Obſervations.

What paſſed before this Interruption was as follows: Mr. Brown, Mr. Daniel M‘Farlane and Mr. Menzies, were for a legal Entry of 40 Gallons in the Body of the Still, and the Head and Worm not to be leſs than 50 Gallons, making in all 90 Gallons, and the Licence per Gallon to be £.49 per Gallon, equal to £.111 per Gallon in the Body of the Stills. Mrs. Harvie is for the legal Entry of the Stills to be 20 Gallons including the Head, and £ 120 per Gallon; this ſhe thinks would prevent the whole Buſineſs from falling into a few Hands, and be of more Service in improving the Land, than if confined to a few, who would fall upon Methods to evade the Duty, lower the Price of Grain, and ruin the Price of Spirits, by which the Landholders will ſuffer;—ſhe thinks no Stills ſhould be licenſed below 20 and above 50 Gallons, but as many of theſe in one Houſe as they pleaſe;—that the Horn of the Still ſhould deſcend at leaſt 10 Degrees betwixt the Neck and Worm, and to contain not above Two Thirds of the Body. The Reſt of the Diſtillers made no Obſervations.

I ſhall not make any farther Obſervations at preſent, than that Mrs. Harvie is near the Truth of what ſhould be paid per Gallon for a Licence, but think the Content of 20 Gallons including the Head too ſmall; but am of Opinion that 30 Gallons, excluſive of the Head, would be better, and none above or below for Waſh Stills, but as many of this as the Trader chuſes. As ſoon as the Meeting at Falkirk is over, I will get Notice of what paſſed, and write you. The incloſed Letter from the Diſtillers I ſend you.

Dear Sir, your moſt humble Servant,

John Wright, Eſq. Collector of Exciſe. *Wm Aberdeen.*

(AIR—In Collector's Letter, of 4th February, 1799.)

Paiſley, 18th. Jan. 1799.

Sir,

We have peruſed Collector Wright's Letter, handed us by you, and are willing at all Times to give every Information in our Power, that may tend to the eſtabliſhing ſuch Regulations as will moſt effectually ſecure the Revenue ariſing from the Diſtillery, and protect the fair Trader; but as a General Meeting is called of the whole licenſed Diſtillers in the Lowlands, to take theſe Matters fully under their Conſideration, we conceive it would be improper at preſent for us to make any Obſervations on this Subject, farther than to ſtate, that we diſapprove very much of the preſent Mode of collecting the Duty, and are of Opinion that the beſt Alteration which can be made in this Reſpect, is to collect it altogether by Licence as formerly.

We are Sir,
Your moſt obedient Servant,
Brown, Gourlay, and Co.
Harvie and Co.
James M‘Farlane.
Daniel M‘Farlane.
Peter Wright.

Mr. Aberdeen, Superviſor of Exciſe,
Paiſley.

Paiſley, 31ſt Jan. 1799.

Dear Sir,

I received your Letter of Yeſterday's Date, and would have wrote you reſpecting the Meeting of the Diſtillers at Falkirk, had I learned any Thing material that had paſſed there. All that I can make out is, that the legal Entry of Stills ſhall not be below 40 Gallons including the Head, and the higheſt 70 Gallons including the Head, as many of either in a Company as they chuſe, not exceeding 200 Gallons, the Duty on the Gallon to be left to Government to ſettle; and the Middle Diviſion of the Highlands to pay the ſame as the Lowlands.—The Form of the Stills to be uſed, is to be ſettled by a Committee appointed for that Purpoſe. This is all I can learn. They mean not to give the Board any Account of what paſſed, but to lay it before the Treaſury, and to refer the whole to Dr. Jeffray to make any Alterations. He ſaid little, but obſerved that the legal Entry of a Still might be 20 Gallons, and the Head, Horn, and Worm, not leſs than a Third more, ſhould be charged, and no Perſon or Company ſhould have above 100 Gallons. The Steins oppoſed this, and it was dropt, but he obſerved that he was of Opinion that Government meant the Licence for a general Good as well as a Duty. It is the Opinion of ſome, that the Steins will offer £. 150 per Gallon, in purpoſe to ſtop the Reſt of the Diſtillers, till they get their Stock of Spirits ſold; but there are ſeveral Diſtillers that would agree to pay £. 120 per Gallon on the Still and Head, even at the 40 Gallons, including the Head; and I am of Opinion that it is as high as they can get.

(AIR—In Collector's Letter of 4th February 1799.)

Sir,

Agreeably to the Honourable Board's Order of 15th Inſtant, to you addreſſed, would beg leave to offer my Sentiments upon the Diſtillery Buſineſs, as therein directed.

The preſent Method of charging the Duty, one Part by Licence, and another by Survey, (by way of Experiment) does not anſwer the good Intentions of the Legiſlature, as not any Two of them in Scotland are paying the ſame, or an equal Duty, at this Moment; but if, after 10th April, when this Law expires, the Licence Syſtem ſhall be thought beſt, as being leſs expenſive in collecting, then a Duty of £.216 per Gallon of the Stills Content, including the Head, will only be equal to the Rapidity of their Manner of working with *Blaſt Furnaces*, or £.162 per Gallon, including the Head, Tube, &c. and the *Whole of the Worm*, with the following Checks: All Stills, with the Whole of their Apparatus, to be of the ſame Form and Make over the Kingdom; no Spirits to be ſent out without an Exciſe Permit, nor of any lower Degree of Strength than One in Eight under Hydrometer Proof.

However, I am inclined to think, that ſomething more permanent is abſolutely neceſſary, in order effectually to ſecure the Duty upon this material Branch of Revenue, as well as prevent the endleſs Trouble of the Legiſlature, as the Scotch Diſtillery has created more Vexation and Trouble to all concerned than all the other Branches of Revenue together; would therefore ſuggeſt that the ſame Law preſently exiſting in England be extended to Scotland, and the Whole laid under Survey with the following Checks: No Raw Grain to be uſed, otherwiſe the Malt Duty to be charged thereon; the Maſh Tun to be locked and ſealed down, not to be opened (under a high Penalty) without previous Notice of Six Hours in Towns, and Twelve Hours in the Country; to open Locks and Covers for Maſhing; the Worts and Waſh to be gauged, and for every 100 Gallons of Waſh, 20 Gallons of Spirits to be charged, the ſame as in England, with regular Stock to be kept upon Spirits and Permits, &c. This will put the whole united Kingdom upon the ſame Footing. And to prevent Monopoly as much as poſſible, and that Diſtillery and Agriculture may operate for the general good, let it be enacted, that no Diſtiller ſhall have more than 100 Gallons Content of Stills in one Place, nor leſs than 30 Gallons. This will accommodate every Part of the Country, and leave no Cauſe for Complaint to Highlands or Lowlands.

Aquavitæ is now ſelling at from Three Shillings to Four Shillings and Six Pence per Gallon (it was higher when the Licence Duty was Thirty Shillings per Gallon.) What is the direful Effects? Why, the great Hurt and Detriment of the Brewery, and a total Stagnation to the Sale of Rum. If ſome effectual Check be not brought forward in the new Diſtillery Law, ſo as to raiſe the Price of Whiſkey very conſiderably, it will ſoon ruin the Weſt India Trade in this Corner of the Kingdom, as Rum is not only fallen in Price, but, in Fact, there is no Demand for it; add to this, the Ruin of the Health and Morals of the lower Claſs, particularly in this Place, and along this Coaſt, where the ſeafaring People prefer Spirits to any other Drink, when they can reach the Price, which, upon Aquavitæ, is by far too low;

but if the above Regulations are adapted, with others that will naturally occur, I am humbly of opinion it will be for the good of the Revenue in general.

I am, Sir,
Your moſt obedient Servant,
James Anderſon.

Greenock,
26th Jan. 1799.

John Wright, Eſq. Collector of Exciſe,
Greenock.

(AIR—In Collector's Letter of 4th February 1799.)

Sir,

Agreeable to your Report we ſhall give you our Opinion of what is required by the Letter of the Honourable Board of Exciſe on the preſent Diſtillery Law, viz.

1ſt. The preſent Diſtillery Law for Scotland, though intended to ſecure the Revenue, by collecting an equal Duty from every Diſtiller in proportion to the Quantity of Spirits he diſtils, has by no Means that Effect, and was it to be carried on much longer, would ruin the Trade, and be hurtful to the Revenue.

2. That the Syſtem of collecting the Duties from Diſtillery, either wholly or in part by Survey, will be unfavourable to the Trade; for under Survey Temptations are held out to ſmuggle, which very few will reſiſt; that it would be alſo injurious to the Country, as well as the Trade, becauſe, by the hurried Manner in which the Proceſs of the Maſhing and Fermentation would be carried on to evade the Duty, there muſt be a very great Waſte and Deficiency of Extract from the Quantity of Grain uſed; that it would be alſo unfavourable to the Revenue, for from Experience it is known, that the Duty never was nor never will be fairly paid under Survey. The Number of Exciſe Officers may be increaſed, but till all Men become honeſt, Diſtillers will ſmuggle, and Exciſe Officers will be found not to be more than Men, conſequently the Revenue will be defrauded, and even what is collected will not be a little diminiſhed in the Collection thereof.

3d. That the Licence Syſtem (free from Survey) is fair and equitable for the Trade; it removes all Temptations to ſmuggle; it leaves him at Liberty to conduct his Operations in the Manner beſt calculated for increaſing the Extract, and improving the Quality of his Spirits, and gives him Leave to go to Market openly with his whole Produce; that it muſt be beneficial to the Country, for under it the Diſtiller, being free from all Temptations with reſpect to the Time and Manner of conducting his Proceſſes of Maſhing and Fermentation, he is enabled to produce a greater Quantity of Spirits from leſs Grain than he could under Survey, which would be a conſiderable Saving to the Country, and, in our Opinion, will yield double the Revenue at leaſt.

4th. In order to put the Trade on an equal Footing, we are of Opinion, that there ſhould be a Model of a Still given them, but if not, that it would be proper to meaſure Still, Head, Tubes, and Worm, and to charge the Duty for the Whole; the Tubes and Worm not to be leſs than a certain Proportion as to the Size of the Still and Head; that no Waſh Still be allowed which will not hold, including the Head, Forty Gallons, nor none to be above Seventy Gallons, Head included; that it may be lawful to have a Low Wine Still not under Ten Gallons, Head included, provided the Diſtiller chuſes to have it. The Clauſe in the preſent Diſtillery Act, forbidding working on Sundays, we highly reſpect, and we hope it will be introduced in the next Bill.

We are reſpectively, Sir,
Your very humble Servant,
Blair and Martin.

Greenock,
2d February, 1799.

To John Wright, Eſq.

(Nᵒ 7.—CAITHNESS.)

(In Commiſſioners Letter of 20th March, 1799.)

Thurſo, 16th Feb. 1799.

Honourable Sirs,

On Receipt of your Honours General Letter of the 15th Ult. I loſt no Time in communicating the Contents thereof to ſuch licenſed Diſtillers preſently working in this Collection, and to thoſe formerly in that Trade, that occurred to me moſt intelligent and diſintereſted on the Queſtion, and I now incloſe your Honours the Obſervations received, which only reached Yeſterday, owing to the Severity of the Weather, and to which I refer, and at the ſame Time ſtate my Opinion, viz. that the beſt Mode of ſecuring the Revenue on the Highland Diſtillery is by the Duty per Gallon on the Content of the Still, and Size of the Still not under 40 Gallons Content, confining the Diſtiller to a given Quantity of Spirits, as at preſent; the Duties to be ſo as to encourage Perſons to take out Licences, at ſame Time confining the Number at one to each Pariſh, or equal to that Number to the Pariſhes in each County, unleſs there be a ſufficient Reaſon for more in particular Pariſhes; by this the private Diſtillation would be checked, and the fair Trader enabled to pay the Duties. In this Country the Officers and I have often experienced, that after going all Night to Places where we have had an Information againſt, and good Cauſe to ſuſpect that illicit Diſtillation was carried on, and after all our Searches found nothing, thoſe concerned being in the Practice of ſhifting the Still from one Place to another, that it is almoſt impoſſible to make a Detection; and the Perſons that have been detected in this Collection are poor Creatures that have nothing to loſe, if the Juſtices were inclined to make Examples. It is my humble Opinion, that the Diſtillers ſhould have no Exemption of Malt Duty, and pay for the Content of Still the preſent Duty per Gallon. If an Addition on the Still, I am humbly of Opinion they cannot afford more in this Bounds, from the ſlow Manner they carry on their Operations. I have the Honour to be,

Honourable Sirs,
Your moſt obedient and
Moſt humble Servant,
Gray Campbell.

Honourable Commiſſioners of Exciſe,
Edinburgh.

(CAITHNESS—In Collector's Letter of 16th February, 1799.)

Greenland, 9th February, 1799.

Sir,

I received your's, covering a Copy of the Board's circular Letter of Date 15th January.

From the ſhort Experience I have in the Diſtillery Buſineſs, it cannot be expected that I ſhould be able to furniſh much Information upon the Subject; however, as it is a Queſtion of conſiderable Importance, not only to the Diſtillers themſelves, but alſo to the landed Proprietors and Farmers in the North of Scotland, and as it is alſo a Queſtion in which the Public Revenue of the Country is materially concerned, I ſhall not withhold ſuch Information as is conſiſtent with my own Obſervation and Experience.

With regard to the Intereſt of the Diſtillers, I am of Opinion that it is by no Means ſufficiently provided for under the preſent Regulation of the Duties. Of this I need offer no more ſatisfactory Proof than by appealing to a Fact which is perfectly known to you, namely, that in conſequence of the late Increaſe of the Duties, the Number of licenſed Diſtilleries in this Country have been reduced from Twenty and upwards to Three. This Circumſtance occurring, and that too at a Time when Grain is ſo much reduced in its Price as to become a mere Drug, affords the moſt unqueſtionable Evidence that the exiſting Regulations are not ſuited to the Situation of this Country. It is known to you, Sir, that my ſole Object in undertaking the Buſineſs was to preſerve my Stock of Grain, for which I could find no other Vent, from periſhing on my Hands. In this to be ſure I have in ſome Degree ſucceeded; but when I go to reckon the Profits, I do not find that after all my Labour and Expence I have been able to net above 10*s.* per Boll for my Grain; and what is perhaps even more diſtreſſing, there is no Market for my Stock on hand, no Place within the Limits of the Diſtrict, where I ſhall not be underſold by unlicenſed Diſtillers, who can afford to bring their Produce to Market at ſo cheap a Rate as to exclude all Kind of Competition; and this leads me to obſerve, Sir, how much the Revenue is injured by the preſent Syſtem of Regulation, a Regulation which has afforded ſuch Encouragement for ſmuggling, as to baffle every Effort of the Revenue Officers to diſcover or ſuppreſs it. In Fact it is not poſſible to ſuppreſs it in the Highlands of Scotland without ſuch a Modification of the Duties as may render it an Object for Perſons of ſome Reſpectability in every Part of the Country to take out Licences. Such Perſons would find it neceſſary for their own Intereſt to exert themſelves in the Suppreſſion of illicit Diſtillation, and their Exertions, aided by their local Knowledge, would be attended with an Effect, which no Degree of Zeal or Diligence in the Revenue Officers is capable of producing.

It does not become me, Sir, to ſay what Modification of the Duties would be ſufficient to produce this Effect. Your own Obſervation, and the Information you may derive from more experienced Diſtillers, will enable you to form a more correct Judgment on that Point. I think however the general Principle is clear, that the Intereſt of the Revenue and that of the Diſtillers are ſo interwoven that both muſt ſtand or fall together, and that by puſhing the Matter of Revenue too far, the Object may be totally loſt. Were I to venture any Suggeſtion on the Subject, I ſhould ſay that the old Duty of £.6. 10*s.* per Gallon, or at the utmoſt that Duty with a very moderate Compoſition for Malt, ſay not more than 20*s.* per Gallon, is quite as much as the Highland Diſtilleries can admit of; and I cannot help being of Opinion, that whatever the Duties may be, it is by far the ſimpleſt, the faireſt, and the moſt effectual Way of collecting the Revenue, to lay the Whole upon the Content of the Still.

I have the Honour to be,
Sir,
Your moſt obedient humble Servant,
William Murray.

Gray Campbell, Eſq.
Collector of Exciſe, &c.

(CAITHNESS—In Collector's Letter of 16th February, 1799.)

Skelbo, 9th Feb. 1799.

Sir,

I AM favoured with your's of the 29th Ult. only this Day. My Obſervations on the Diſtillery, which I wrote you on your Deſire, Auguſt 1797, has ſince actually come to paſs. I then obſerved that if the Duty was raiſed in this extended Highland County, Smuggling would ſucceed to the legal Diſtilling. At that Time the Duty was Fifty Shillings per Gallon on the Still, and there was then, I think, 'twixt Roſs, Sutherland, and Caithneſs Shires, about 100 legal Stills; they are now, I hear, reduced to Seven or Eight; and I am told that ſome of theſe in Roſs, the Exciſemen are obliged to take and ſell their Spirits to pay the Licence Duty, becauſe the licenſed Diſtiller cannot ſell on account of the innumerable Smugglers that ſupply that Article much cheaper than the others can.

The Law is ſtrict enough againſt illegal diſtilling, the Penalty of £. 500; but if £.500 was ſtrictly exacted, and the detected Smuggler made to pay it, I think it would in time ſtop that Trade. It occurs to me, that if the Commiſſioners appointed a young Man in each Pariſh, a Native of it, to inform the Exciſeman, and aſſiſt in catching the Smugglers, at £.10 or £.15 a Year, with £.3 or £.4 more for each Still they were the Means of detecting, thus with none to be paſſed under £.20 or £.30, I believe there would ſoon be an End to Smuggling. I alſo think that allowing Six or Eight People, or any except the Owner of the Still, to occupy that Still, which has often been the Caſe, is and will be a Species of Smuggling, if not put a Stop to that Mode.

I am, Sir, reſpectfully,
Your obedient Servant,
James Boog.

Gray Campbell, Eſq.
Collector of Exciſe, Thurſo.

(CAITHNESS.—*In Collector's Letter of 16th February, 1799.*)

Sir,

I AM favoured with your's, with the Honourable Board's General Letter annexed; and though no Diſtiller at preſent, in obedience to your Requeſt have ſubmitted the following Remarks for their Conſideration.

That I may be able to ſtate what may bring Conviction along with it in a Subject that appears ſo difficult to the Legiſlature, to frame a permanent Law for the different Diſtilleries in Scotland, notwithſtanding the numerous Informations already obtained, is what I cannot pretend to.

The Lowland Diſtillers contend that the Highland Diſtrict pay but a ſmall Duty on the Contents of the Still in reſpect to what they pay, which to a ſuperficial Obſerver may appear to be true; but it has been ſound upon accurate Calculation, that while the Highland Diſtiller for each Gallon of Spirits pays above Two Shillings, the Lowland Diſtiller does not pay Eight Pence per Gallon, owing to their accelerated Mode of Diſtillation, and by that Means they derive an Advantage which the Legiſlature never meant they ſhould have when the Duty was put on the Contents of the Still. It will be argued, why may not the Highland Diſtiller adopt the ſame Mode of Diſtillation. It is anſwered, that it is impoſſible, becauſe every Circumſtance is againſt the Highland Diſtiller, from local Situation as well as confined in the Purchaſe of Grain, and Sale of Spirits, beſides the Want of Capital in general, being without Trade or Manufactures, or any ſaleable Commodity, except the rude and inferior Produce of an Highland Country, to cauſe any Circulation of Money among them, and therefore cannot be ſuppoſed to afford a high Price for Spirits in the Article of Conſumption, which only could enable the Diſtillers to carry on the Buſineſs; whereas the Lowland Diſtiller in all theſe Circumſtances is quite the reverſe, from the Command of Capital, the Quality of the Grain, the cheap Purchaſe of Coal, the eaſy Mode of Conveyance, and the incredible Quantity of Spirits they can manufacture within the Year, beſides being ſituated in the moſt populous and rich Diſtricts of the Country, which procures Conſumption and ſure Payment, if not ready Money.

As to the preſent temporary Diſtillery Law, it is my humble Opinion it cannot be continued, far leſs extended, as I conſider it equal to a Prohibition, which the preſent State of the Highland Diſtillers ſeems to confirm. You may remember that in the Report of the Caithneſs Diſtillers in Auguſt, 1797, they gave it clearly as their Opinion that the Highland Diſtillers could not carry on the Buſineſs at the Rate of £.6. 10*s.* per Gallon on the Contents of the Still, though without the preſent Malt Duty; and all the Diſtillers in the Caithneſs Collection, except Two, having given up diſtilling 5th July laſt, proves that their Expence under that Act juſtifies the Opinion then given, and it muſt have been ſo. The Diſtiller was obliged to raiſe the Price of his Spirits in proportion to the high Duty laid on. This in a very great Degree ſtopped the Sales, and encouraged the Smuggler, by which Means the fair Trader was obliged either to ſell to his Diſadvantage, or keep up his Stock, and ſuffer conſiderably for Want of Money to clear his Credit; the Inleak of his Spirits, and the Loſs of Intereſt on his Capital. In either Caſe the Buſineſs became a manifeſt Loſs, and conſequently muſt have been given up. Thus every Object of the Act becomes defeated by incapacitating the fair Trader, encouraging Smuggling, and diminiſhing the Revenue. How much more muſt the Evil be increaſed by extending, or even continuing, the preſent temporary Act, which points out the only Means of preventing; for when the Diminution of Revenue ariſes from the Diminution of Conſumption, there can be but one Remedy, and that is the lowering of the Duty. But it may be ſaid, that to diminiſh the Conſumption of Spirits is a principal Object of the Legiſlature, on account of their Tendency to ruin the Health and corrupt the Morals of the People. But it is to be obſerved, that it is not a Diminution in the Conſumption of Spirits that has taken place, but only in that of the *Licenſed Spirits*; for it is notorious, that Smuggling was at no Period carried on to a greater Degree than now; hence the Safety of the Health and Morals of the People is in Fact more endangered, whilſt the Revenue is greatly injured; and it will very probably be found by Experience, that the one can only be preſerved, and the other rendered productive, by licenſing as many Diſtilleries as may be found adequate to ſupply the Conſumption of each County in the Highland Diſtrict, ſince they are not allowed to find any other Market; and putting theſe on ſuch a Footing with reſpect to Duty as may enable the fair Trader to procure Conſumption for his Spirits, which is the moſt likely Means to defeat the Smuggler, as that is found impracticable by all the Vigilance and Exertions of the Exciſe, in ſuch a Country as the Highlands, where are ſo many hidden Receſſes, frequently ſhifted to avoid Detection, and where Smuggling is carried on by Combination, and one nowiſe capable of paying the Penalties choſen for the active and apparent Smuggler in caſe of Detection.

As to the Number of Stills to be licenſed in general in the Highland Diſtrict, no one Opinion can aſcertain, as ſome Counties are more populous than others; but you may remember, that in the Report of the Caithneſs Diſtillers abovementioned, they were of Opinion that one Still in each Pariſh would be ſufficient for the neceſſary Conſumption of this County. The different Collectors of Exciſe may be thought, with ſome Preciſion, to ſay how many Stills would be neceſſary for the Conſumption of the reſpective Counties.

It is my humble Opinion that all the Information that poſſibly can be collected from the Reports of contending Intereſts will not enable the Legiſlature to form a permanent Act on Principles adapted to the Advantages and Diſadvantages peculiar to each Diſtrict. That this only can be obtained by recurring, in the Way of

Experiment, to ſuch a moderate Duty as will encourage the Diſtillers in the Highland Diſtricts to commence Buſineſs again; which Duty might be gradually and moderately advanced; ſuppoſe Five Shillings or Ten Shillings per Gallon, until the Level of the Manufacture be found from the Diſtillers increaſing, continuing ſtationary, or decreaſing, the beſt Criterion to judge by, for every Manufacture will find its own Level till Duties are impoſed amounting to a Prohibition. In this Manner the Legiſlature may come to know what Rate of Duty the Diſtiller can afford, conſiſtent with all the Objects of the Act.

Had the Rate of Duty been advanced in this Proportion, as had at firſt been adopted, in all Probability the Rate of Duty which the Buſineſs could afford might ere now been aſcertained without having Recourſe to ſuppoſed Principles on which to eſtabliſh a permanent Act; whereas adopting ſuch a high Advance of Four Pounds Sterling per Gallon, as took place on the 5th July, 1797, from its rapid Effects in producing the Cauſes abovementioned all at once, injured the Diſtillers, and forced them in general to give up Buſineſs at laſt.

When this high Advance took place, Seven Months only had elapſed of the Year for which the Diſtiller took out his Licence at the Rate of £.2. 10*s.* Sterling per Gallon; which Breach of Contract placed the Diſtiller in that diſagreeable Situation that he could neither relinquiſh nor proceed in the Buſineſs without a manifeſt Loſs; and the unexpected Impoſition of One Shilling per Gallon on all Stock on Hand at 5th July laſt, added to the Diſtiller's Embarraſſment, as well as Loſs, by further preventing the Sale of his Spirits, out of which, ſince that Period, he could not procure as much of the Proceeds as would pay the additional Duty on Stock.

I am,
Sir,
Your moſt obedient Servant,
Ben. Henderſon,

Clyth, 12th February 1799.

To Gray Campbell, Eſq.
Collector of Exciſe.

(N° 8.—INVERNESS.)

(In Commiſſioners Letter of 20th March, 1799.)

Honoured Sirs,

Agreeable to your Honours Letter of the 15th January, I communicated the Contents thereof to ſeveral of the moſt intelligent Diſtillers in this Part of the Country, but hitherto none of them have given their Opinion on the Subject, except Mr. Alexander Fraſer, Diſtiller in Inverneſs, whoſe Letter thereon I incloſe your Honours.

I conſider Mr. Fraſer as the Perſon of beſt Information in this Country; and I do concur with him in moſt of his Obſervations.

I am humbly of Opinion that Four Pounds per Gallon on the Content of the Still, with the Malt Duty, would enable the fair Trader to come forward, and be the moſt effectual Method of cruſhing private Diſtillation.

I am,
Honoured Sirs,
Your moſt obedient
humble Servant,
Alex. Tulloch.

Inverneſs, 4th February,
1799.

Commiſſioners of Exciſe, Edinburgh.

(INVERNESS—In Collector's Letter of 4th February, 1799.)

Inverneſs, 30th Jan. 1799.

Sir,

I HAVE ſeen the Letter ſent you by the Honourable the Commiſſioners of Exciſe, wiſhing to know the Opinion of the Diſtillers in the Northern Diſtrict reſpecting the Plan of levying, to advantage to Government, the Duties to be charged. You know, ſince the firſt Commencement of the Compoſition Law, that I have ſtruggled with it, when many gave it up, but never with ſuch Diſadvantage as at preſent, owing to the Increaſe of Smuggling, to which the preſent Law preſented the greateſt Temptation. When the Duties were moderate, there were Stills taken almoſt in every Pariſh, which was a great Check to Smuggling, and Support to the Officers in the Execution of their Duty, but now the Number of legal Diſtillers are ſo few, and likely to be leſs, that in an extenſive Country, abounding with Hills, Dales, and Woods, Smuggling cannot be ſuppreſſed by all the Exertion of the Revenue Officers. The Cauſes are evident; the Temptation of a good Price for their Spirits, the good Wiſhes of the Conſumer, as well as of the Diſpoſer of the Grain; and I may venture to add, that the landed Intereſt are not their Enemies, as the preſent Law does not encourage a ſufficient Number of legal Diſtillers to conſume the Grain of the Country, which would be more agreeable than finding a Market Southward, where they muſt have a great Diſadvantage of Expence and Riſque. In my Opinion, no Exertion of the Exciſe Officers can remedy theſe Evils ſo effectually as giving the Northern Diſtrict a moderate Compoſition, ſuch as ſuits our local Situation. I have converſed with ſome of the Diſtillers on this Subject, but they have ſo little Hope of any Alteration to encourage their continuing the Trade, that it makes them backward to take much Trouble; but as you wiſhed to have my Opinion, I candidly declare, that if the ſecret Committee ſhall give Liberty to the Northern Diſtrict (as marked already in the Exciſe Line) to give Licences at Five Pounds Sterling per Gallon in lieu of every Claim or Duty for Stills, not exceeding 40 Gallons, you will get a much greater Revenue in this Collection, and Smuggling will be in a good Meaſure ſuppreſſed, the Grain of the Country will be uſed by legal Diſtillers, and the landed Intereſt, when they find a regular Market for their Grain, will ſupport the legal Diſtiller. Should ſuch an Alteration as I have ſuggeſted meet the Approbation of the Committee, as we ſell our Spirits after reducing them, we would require 4000 Gallons reduced Spirits for a 40 Gallon Still, and a ſmall Increaſe to the Malt; but the Want of the Malt is not ſuch a Grievance, when the Difference is allowed on paying the Duty. The few Obſervations I have made are ſuch as will be corroborated with by the moſt experienced Diſtillers in this Corner, and they are ſuch as you muſt be well acquainted with; and I may venture to ſay, from your long Experience of acting in this Country, you are a very good Judge of what Alterations would be moſt beneficial to Government and this poor Country, which, from the Coldneſs of the Climate, muſt afford a little Whiſkey to revive our Spirits.

I am with great Eſteem,
Sir,
Your moſt obedient Servant,

Alexander Fraſer.

Alexander Tulloch, Eſq.
Collector of Exciſe, Inverneſs.

(N° 9.—ABERDEEN.)

(In Commiſſioners Letter of 20th March, 1799.)

Honourable Sirs,

BEING neceſſarily employed from Home all laſt Week, attending the Collection, I had it not in my Power to make an earlier Report on the Subject of the Diſtillery, as required by your Honours General Order of the 15th of January Current; and I was by that Circumſtance in ſome Meaſure prevented from making ſuch Enquiries relative to the Operations of the preſent temporary Diſtillery Law as my own Inexperience rendered neceſſary, in order to enable me to ſtate, in a Manner becoming its Importance, the Effects of it in this Country. I however invited Information from others, and the moſt intelligent and intereſted on the Queſtion; and the Statements I have procured, I pray leave to tranſmit herewith for the Conſideration of the Honourable Board; in Addition to which I feel it my Duty to ſubmit to your Honours ſuch Communications and Propoſitions as were otherwiſe made to me, together with what has, in the Courſe of my ſhort Practice here, occurred to myſelf.

It is generally allowed, the preſent Mode of collecting and charging the Duties is the beſt Way, and leſs ſubject to Expence and Fraud, than to be wholly under Survey, eſpecially in the remote Highlands; and that the exiſting Duties, both in the Lowlands and Highlands, may be paid, with the Reſtrictions of confining the Lowland Diſtiller to Six Times the Quantity of Spirits allowed in the Intermediate Diſtrict, and ſo in proportion to the Highland Diſtiller; and that over their reſpective Quantities the Whole do pay a certain Duty for all Spirits diſtilled, equal to, at leaſt, the Licence and the One Shilling per Gallon; and that all Raw Grain uſed be charged double the Malt Duty; that the Intermediate and Highland Diſtricts be allowed to ſend their Spirits to Market in any Part of the Highland Counties; and it is alledged, and I believe with ſome Truth, that this would tend greatly to diſcourage private Diſtilling, becauſe the private Diſtillers Markets are the very Places in the Highland Counties on the Coaſt, from which the fair Traders are excluded, which is a great Temptation to their illicit Practices, as well as to that Rage for ſmuggling Foreign Spirits ſo prevalent on this Coaſt, for Spirits they muſt have, and that made in the Lowlands they will not drink, being generally prejudiced againſt it.

It occurs to me, and to the Superviſors and Officers in this Collection, who have ſurveyed Diſtillers, that no Diſtiller in the Intermediate and Highland Diſtrict ſhould be allowed to have more than one Still; that previous to his charging his Still with Low Wines he lodge a Notice with the Officer, at leaſt 24 Hours; that this Notice ſhall mention the Quantity of Low Wines he intends to double off, and the Number of Times the Still is to be charged therewith; and that two Hours after ſaid Doubling he declare in Writing the Quantity and Strength of the Spirits produced therefrom: This would prove a Check on the Diſtiller and Charging Officer.

Since the late Increaſe of Duty, the Number of licenſed Stills has diminiſhed From July laſt, there are only Four licenſed Stills in the Intermediate Diſtrict, and not One in the vaſt Tract of Highlands in this Collection; and as the entered Stills have decreaſed, the unentered ones have increaſed in a tenfold Proportion, which all the Vigilance of the Officers of the Revenue has not been able to ſuppreſs, and I fear will not, while the Juſtices ſo groſsly abuſe their Powers in not awarding adequate Fines and Puniſhments againſt the diſtilling and retailing of Spirits without Licences.

From there being no licenſed Stills in the Highlands of this Collection, it may reaſonably be ſuppoſed they are not able to pay the preſent exiſting Duties, partly from their local Situation, and being excluded from the Villages near the Coaſt, as formerly noticed, and partly from their Want of Capital, and Knowledge of the Buſineſs, to carry it on to any Advantage. I am however aware there are Two Claſſes of Highland Diſtillers, thoſe who carry on their Works on the improved Plan, and thoſe who carry on in the old ſimple Way; the former are generally ſet up in the Intermediate Diſtricts, and the latter in the real Highlands: This points out the Propriety of fixing an Intermediate Diſtrict, and even of making a greater Diſproportion of Duty in favour of the Highlands, or at leaſt betwixt the Highlands and that Part of the Intermediate Diſtrict bordering on the Lowlands, where the firſt Claſs of Highland Diſtillers, I have already mentioned, are generally to be found.

The Propoſition made (in Statement N° 1.) of licenſing ſmaller Stills, I have Reaſon to think, if adopted, would be of much Utility in this Country; it might be the Means of conſuming the Grain in the reſpective Counties in a legal and proper Manner, and conſequently induce the Gentlemen of the Country to give the entered Diſtiller their Support againſt the private Diſtiller, who gathers Confidence, when the Farmer and others, from the Want of Market for their Grain, feels intereſted in the illicit Diſtillers Succeſs.

The entered Diſtiller and the Proprietor, it has been ſuggeſted, ſhould be required to expoſe and detect the private Diſtiller, as well as to enforce the Law againſt him, which would not only help to take away the Odium that is ignorantly imputed to Informers, but would operate moſt powerfully to check and prevent illegal Diſtillation, without the Suppreſſion of which the Revenue and fair Trader will ſoon ſuffer alike in this Country.

The licenſed Diſtillers here are of Opinion, and ſtrongly recommend the Propriety of allowing a Premium, or other Encouragement, to active and faithful Officers, for Stills, &c. ſeized, where the Perſons offending are actually brought before a Court and convicted, in conſideration of the great Expence generally attending making ſuch Detections, which the Generality of Officers are not well able to pay; and the Diſtillers have no Objections to pay ſuch Premium, under certain Regulations.

If any more Statements on this Subject, come to my Hand, they ſhall be duly tranſmitted to the Honourable Board, by,

Honourable Sirs,
Your moſt obedient,
and very humble Servant,
William Cock.

Aberdeen,
28th Jan. 1799.

Honourable Commiſſioners of Exciſe,
Edinburgh.

(ABERDEEN---In Collector's Letter of 28th January, 1799.)

Sir,

I was favoured with your's, incloſing the Board's General Letter reſpecting the Diſtillery, which I ſent off to the Diſtillers here to report upon.

From what I know of the Buſineſs, I have given as my Opinion as to the Diſtillery in the Lowlands, if it were to be under Survey, no Raw Grain ſhould be allowed in Diſtillation at leſs than double Duty of Malt, which would prevent its being uſed in that Way. Alſo the ſaccharine Matter ſhould be aſcertained contained in the Worts to be uſed for making Spirits, as well as the Quantity of the Worts, the Strength of the Low Wines and Spirits, and Spirit Feints. After all it will be difficult to prevent Frauds. As to the Highland Diſtillery, they ſhould be allowed to work upon a Licence, and the Shilling per Gallon aboliſhed, with Liberty to ſend their Spirits where they pleaſe with Permits. The Duty to be £.18 per Gallon, and no Stills to be allowed of larger Content than Twenty Gallons, nor leſs than Ten Gallons, Heads included, as none of theſe Highland Diſtillers have Works ſet to work a Still of more than Twenty Gallons Content to any Advantage, and to be alſo charged with the Malt Duty. This would operate as a Check upon private Diſtillers.

As to the beſt poſſible Check upon private Diſtillers would be a Fine awarded of not leſs than Five Pounds, without Mitigation, or being left in the Power of the Juſtices of the Peace to aſſoilzie them, always awarding a higher Fine when the Delinquents can bear it. Malt made privately ought not to be neglected, as a Number of private Diſtillers, I have Reaſon to believe, would pay the Malt Duty, were it not for diſcovering their diſtilling Operations. So I alſo would have Two Shillings per Buſhel on all Malt privately made, without the Power of Mitigation, or being aſſoilzied. Officers who do their Duty would need to be a little better rewarded than at preſent; but as this has been made appear to the Honourable Board, that Abuſes were committed on the Premiums of Two Shillings and Six Pence, which they got to their Officers for the diſcovering of private Diſtillers on ſeizing Stills; but on this I can form no Opinion.

The preſent Method of puniſhing Delinquents is an Encouragement for them to commit Frauds; the Average Fines for diſtilling not exceeding One Pound, and that on Malt not more than Four Pence per Buſhel, and perhaps a Third Part of the Delinquents aſſoilzied, ſo without an Alteration Fraud never can be prevented.

I am,
Sir,
Your moſt obedient very humble Servant,

Banff, 23d January,
1799.

James Whyte.

Wm. Cock, Eſq. Collector of Exciſe.

(ABERDEEN—In Collector's Letter of 28th January, 1799.)

Sir,

I shall with the utmoſt Candour give you all the Information in my Power in regard to the General Letter of the Honourable Board of Exciſe to Collector Cock, and that Gentleman's Letter to you.

My limited Knowledge of Diſtillery Matters ariſes only from the Intereſt I have in a Forty Gallon Still, conducted by John Watt, here, in the Intermediate Diſtrict. It will not have eſcaped the Notice of the Honourable Board, that the Diſtillery Laws, as they at preſent ſtand, have tended to an almoſt total Annihilation of Diſtilling in many Parts of what was formerly conſidered the Highland Diſtrict. This I impute to the following Cauſes: The very great Increaſe of Duties required a Capital, which the Parties could not command; the neceſſary Advance in the Price of their Manufacture produced a natural Decreaſe in the Conſumpt; but their Death Blow was, that they could now no longer ſtand in Competition with the unlicenſed Diſtiller, every Tax on them acting as a Bounty in his Favour. I know your unremitting Induſtry towards ſuppreſſing this Branch of Offenders, but without Doubt you are as well as myſelf ſatisfied this is impoſſible in the preſent State of Things.

As a Remedy for Deficiency of Capital, I would propoſe that Stills of a ſmaller Dimenſion, perhaps ſo low as Ten Gallons, be licenſed. No Meaſure I know will be adopted to gratify the Diſtiller in the Conſumption of Whiſkey, the wiſe Object of Government being to reſtrict this within due Bounds; to do which, and ſecure the Intereſt of the Revenue, together with thoſe of the fair Dealer, ſtrong Meaſures muſt be reſorted to, to cruſh illegal Diſtilling. So far as comes within my Knowledge, Nine Tenths of the Whiſkey uſed in this Country is now the Produce of ſmuggled Stills. The Article is in the ſame Abundance as ever, though we are almoſt without licenſed Stills. You know how diſproportioned the Population of our Country is to its Extent, and of courſe, the vaſt Tracts that muſt be allotted to each Exciſe Officer's Diviſion, almoſt pathleſs in many Situations, and abounding with other Obſtacles from Rivers, Moraſſes, &c. &c. &c. In his Surveys he may chance to ſtumble on an ill fated Pot in the Act of Diſtillation, but this ſeldom occurs, ſo ſharp is the Outlook, ſo good the Intelligence of his Motions. He daily falls in with Waſh in great Quantities; this he gauges, and whenever his Back is turned the Buſineſs of turning it into Spirits goes on very deliberately. When a Pot is ſeized, no Time is loſt in procuring another. Offenders, though detected, perſevere ſteadily, knowing as they are already frauded they can be no worſe, and that the *Day of Reckoning* comes but once in a Year. At laſt the *Day of Reckoning* comes. *Hundreds* of Cauſes are tried in the Courſe of a few Hours by a Juſtice of Peace Court. The Offenders are generally of the Deſcription who have little to loſe and much to gain; they contrive to appear in the moſt wretched Plight poſſible, and thereby not only influence the Feeling of their Judges, but even thoſe of the Gentlemen of the Exciſe preſent. An Offender for a firſt Appearance before a Court gets off for a Fine of a moſt trifling Nature. All are ſentenced in Sums ſo moderate, that from the Court they inſtantly return to their Offences with redoubled Ardour and Hardineſs.

Without a Remedy for this moſt ſerious Grievance to the Revenue and the fair Dealer, legal Diſtilling muſt be at an End in the Highland and Intermediate Diſtrict. I propoſe a *radical Remedy*; that the Landlord or Proprietor be accountable for all Offences on his Premiſes, by unlicenſed Diſtillers; that Courts for the Trial of ſuch ſhould be held at leaſt Quarterly, till the Evil was removed; Waſh, and ſuch like ſure Tokens of Diſtilling being intended, or having been, ſhould be held the ſame as the Detection of actual Diſtilling; no Offence to paſs without a Penalty; repeated Offenders to be ſubject to more Rigour; no Penalty to be mitigated below a certain Sum; a liberal Portion of the Penalties to go to the Officers of Exciſe, as a neceſſary and juſt Stimulus to their Induſtry. I am ſorry to ſay the Law is very deficient in Encouragement of that Kind at preſent. What I have juſt mentioned would amply make Amends for depriving them of a Premium for ſeizing Stills, without the Hazard of Abuſe complained of on that Head. If Proprietors in this Diſtrict deliberate for a Moment, they will find they have not the ſmalleſt Cauſe to murmur at ſuch Regulations. Have not Government, in conſideration of peculiar Circumſtances of their Situation, granted them moſt marked

Indulgencies in Diſtillery Matter? Shall they then heſitate to ſubmit to Reſtrictions, which from the State of their Country are indiſpenſable to drawing an adequate Revenue by Diſtilling? The Operation of ſuch a Law may *appear* alarming in the extreme, but I am ſatisfied it would not *prove* ſo. For ſecuring the Landlord, Powers might be veſted by the Act of breaking the Offender's Leaſe, and ejecting him without farther Form of Law than the Deciſion of a Juſtice of the Peace. This would not prove an oppreſſive Meaſure. The Dread of its Effects, of being turned out of Houſe and Home, an Outcaſt from Society, would rapidly put an End to the Practice; and to the great Benefit of Proprietor and Tenant, Temperance and Induſtry would ſoon take Place of Habits of Diſſipation and Idleneſs.

I cannot conceive where the Grounds exiſt for a Diſtinction of Highland and Intermediate Diſtrict, as the Line is at preſent drawn. Are not Roſsſhire, Murray, &c. &c. on a Par as Corn Countries with the Spot where I reſide, or in ſhort with any Part of Aberdeenſhire? Very different are all, in every Reſpect, from the Lowlands, in the Quality of our Grain, our Capital, and our ſcientific Knowledge of Diſtilling. In the laſt we are ſuch compleat Bunglers, that the Quantity manufactured per Boll and per Day by the great Still appears as a Miracle to us.

I have but one Opinion as to the Mode of levying the Tax on Diſtilling, it ſhould only be on the Contents of the Still, without Duty on Malt, Grain, or Spirits: this will Inſure its being productive, with ſmall Expence of collecting. In every other Way, the more various the Articles taxed, the greater Scope will there be for Evaſion. The Average Market Price of Spirits may be a ſure Criterion to determine whether a Riſe ſhould take place in the Duty: Whenever theſe fall below a certain given Price, a new Act of Parliament ſhould make an additional Duty per Gallon on the Contents of the Stills.

Little in the Habit of ſtating my Ideas in Writing, I ſhould make an Apology for Want of Clearneſs in making them known, alſo for enlarging on ſuch a Variety of Matter, in which it is very probable my Ignorance will appear; but I will aver I have expreſſed the pure Sentiments of my Heart with the ſame Sincerity as if I was upon Oath. I am zealous to ſee a permanent Syſtem eſtabliſhed for Diſtillation, as of the utmoſt Conſequence to the Farmer and Revenue.

I am Sir,
Your moſt obedient Servant,
Archd Cumine.

Millfield,
23d Jan. 1799.

Mr. James Whyte,
Superviſor of Exciſe, Banff.

(ABERDEEN—In Collector's Letter of 28th January, 1799.)

Old Meldrum, 21ſt Jan. 1799.

Sir,

I AM duly favoured with your's of the 17th Current, and in Anſwer thereto, my Sentiments of the preſent temporary Diſtillery Law is, that I think a permanent Law might be enacted on the following Terms, to Lowland, Intermediate, and Highland Diſtillers, upon equal Terms to them all.

If a Licence Duty on Contents of Stills is to be continued, the Lowland Diſtillers ought to be limited to a given Quantity of Spirits, according to the reſpective Sizes of their Stills, and whatever Quantity may be ſettled upon for them; the Diſtillers in the Intermediate and Highland Diſtricts to be limited to a proportional Quantity, according to what they pay per Gallon of the Content of their Stills, viz. if the preſent Duty of £.54 per Gallon in the Lowlands, and £.9 in the Intermediate Diſtrict, ſhould be continued, let the Quantity of Spirits to the Lowland Diſtiller be Six Times as much as to the Diſtiller in the Intermediate Diſtrict, and ſo in proportion to the Highland Diſtiller, according to what he pays per Gallon of Contents of Still.

If the Duty on Spirits is likewiſe to be continued, let Lowland, Intermediate, and Highland Diſtillers, pay all the ſame Duty per Gallon of the Strength of One to Ten over Hydrometer Proof, which equalizes the whole Scots Diſtillers, in reſpect of Licence Duty on Stills, and on Duty of Spirits.

But as it is very evident that the Highland and Intermediate Diſtrict Diſtillers are under a great many local Diſadvantages, and muſt buy the Bear and Bigg of their reſpective Diſtricts, while the Lowland Diſtiller may buy the beſt of Scots and Engliſh Barley wherever he may find it; for theſe and many other Diſadvantages the Intermediate and Highland Diſtrict Diſtillers are under, they ought to be allowed to have the Malt they uſe free of any Malt Duty, with Liberty to ſend the Spirits they manufacture wherever the Lowland Diſtillers can ſend theirs; the preſent Lines of Demarcation, pointing out the Lowland, Intermediate, and Highland Diſtricts, to continue *only* for denominating where each reſpective Deſcription of Diſtilleries may be carried on.

The ſame Size of Stills as are now allowed, viz. from 30 to 40 Gallons each, only to be licenſed in the Intermediate and Highland Diſtricts, and not more than Two to a Pariſh; thoſe who have Licences at preſent, to be preferred to others, as it may be ſuppoſed they have Servants and Apparatus already for the Purpoſe.

Something ſimilar to this might be enacted for the Lowland Diſtrict, on purpoſe to counteract monopolizing the Buſineſs into few Hands, as that is ſaid to be the View of ſome of the Lowland Diſtillers. Let them be reſtricted to Stills of 40 to 100 Gallons, and to a proportionate Number of theſe for each Pariſh.

I have only further to ſtate, that great Quantities of Spirits made by illegal Stills, and of foreign ſmuggled Gin, is poured into this Part of the Country, to the great Prejudice of the licenſed Diſtiller, and material Loſs to the Revenue of the Country, and ought to be remedied by ſome ſtrong Regulations againſt both. Below I have ſuggeſted a few Hints for ſuppreſſing illegal Diſtillation, which of late has increaſed to a moſt alarming Length, and

I am, Sir,
Your moſt obedient Servant,
John Manſon.

Mr. Alex. Campbell,
Superviſor of Exciſe, Aberdeen.

To endeavour to prevent ILLEGAL DISTILLATION.

The Heritors of Lands might be made liable for the full Penalties, whenever any of their Tenants are convicted of illegal Diſtillation, or private Stills found in their Poſſeſſion, with Power to the Heritor to recourſe back upon the Tenant for the Penalties they forfeit, as every Gentleman could warn his own Tenants againſt it, and Tenants ſtand more in awe of their own Landlords than of any others.

Or the Officers of Exciſe might be allowed a Premium of Two Shillings and Six Pence per Gallon of the Contents of illegal Stills ſeized by them; but this Premium not to be paid until the Perſons the Stills belonged to, or who were ſound working the Stills, are made to appear at a Court, and convicted thereof, in purpoſe to prevent fraudulent Pretenſions of ſeizing Stills by the Officers pretending that the Owners are dead or abſconded.

That a farther Premium of One Shilling per Gallon of Contents of Stills be paid to the Officers of Exciſe by licenſed Diſtillers for every illegal Still ſeized, and the Owners convicted thereof, as above; the licenſed Diſtillers only to pay this Premium for all illegal Stills ſeized within Six Miles of their licenſed Diſtillery, and the Sum to be thus paid by licenſed Diſtillers ſhall not exceed Ten Pounds Sterling per Annum to thoſe occupying a 40 Gallon Still.

(ABERDEEN---The Collector's Letter of 5th February 1799.)

Honourable Sirs,

THE incloſed Statement from the late licenſed Diſtillers in Huntly Diſtrict, which I received this Morning, I think it my Duty to tranſmit to your Honours. It embraces a good many of the Ideas which are generally entertained here on the Subject of the Diſtillery, and which I took the Liberty of ſubmitting to the Honourable Board in my Letter of the 28th Ult.

With the higheſt Reſpect,
I am,
Honourable Sirs,
Your moſt obedient
and moſt humble Servant,
William Cock.

Aberdeen,
5th February, 1799.

Commiſſioners of Exciſe,
Edinburgh.

(ABERDEEN—In Collector's Letter of 5th February 1799.)

Dear Sir,

THE Reſolutions of a Number of the late Diſtillers in this Diſtrict are ſent to you by this Poſt, and ſigned by Meſſrs. Mr. William Malcolm and Mr. Thomas Roſs; and as for my own Part I can ſay little about it, farther than that when I came to this Diſtrict, there were Fourteen licenſed Diſtillers in it, and I am afraid that none of them ever made a Shilling by the Trade, even when the Licence was at £.2. 10*s.* per Gallon, owing to the frequent Changes of the Law; but I am of Opinion that if the Law was made permanent, and the Line of the preſent Law, removed, there might be a good Number of Diſtillers in this Diſtrict, and

I am,
Dear Sir,
Your moſt obedient and
Moſt humble Servant,
Thomas Stewart.

Huntly,
2d February, 1799.

Wm. Cock, Eſq.
Collector of Exciſe, Aberdeen.

(ABERDEEN.—In Collector's Letter of 5th February, 1799.)

Huntly, 2d February, 1799.

Sir,

Having been called upon by you, in conſequence of a General Letter to Collectors from the Honourable the Board of Exciſe, reſpecting procuring Information for regulating and ſecuring the Duties on Diſtillers in Scotland, and to give in Repreſentations anent the Diſtillery Laws; as to the Continuation or Extenſion of them upon the preſent Principle into a permanent Law. We do humbly ſubmit the following Repreſentation and Obſervations, being what appears to us as legal Diſtillers in the Highland Diſtrict.

At the Time of paſſing the Act for erecting Diſtilleries in the Highlands of Scotland, denominated the Highland Diſtrict, the Knowledge of Diſtillers in the Art of extracting Spirits from Barley was very limited, even compared with their preſent Knowledge, which is ſtill far behind what it is in other Parts of the Kingdom, and therefore barely enabled them to get Bread by the Buſineſs. An additional Duty was ſoon after impoſed, which by their acquired Knowledge and Experience they were able to ſupport. But the Act to which they are preſently called upon to give in Repreſentations, with reſpect to its being carried into a permanent Law, totally diſabled them from carrying on the Buſineſs; and the former Acts, together with the Operation of this, obliged Diſtillers to raiſe their Spirits to ſuch a Price as to make the diſtilling of Spirits a Temptation to Smugglers.

The Diviſion of the Diſtricts into upper and lower preventing Diſtillers from a legal Communication with the Coaſt Towns for the Sale of their Spirits, and from buying and ſelling Barley and Spirits, without Reſtriction, over all the Highland Diſtricts has been conſidered as a Shackle upon the Trade, and as deſtroying many of the Advantages which would otherwiſe ariſe from it. The Want of Stability in the Diſtillery Laws; their being liable to Suſpenſion from diſtilling without an Indemnification, and other unneceſſary Conſtraints, to which they are ſubjected, in the Sale and Tranſportation of their Spirits within the Diſtrict, are conſidered as a Hardſhip.

We are therefore of Opinion, that the Duty ought to be lowered; that the Diſtillers ought to have ſome Security againſt Suſpenſion from Diſtilling, or Indemnification in caſe of Suſpenſion, ſuch as ſhall be pointed out. Unneceſſary Hardſhips and Reſtraints ſhould be removed. The Act ſhould contain ſome effectual Clauſe for the Prevention of Smuggling; and the whole Diſtrict ſhould be open to all for the Sale of Spirits, and the Purchaſe of Grain.

Our Reaſon why the Duty ought to be lowered is, that it ſhould never be ſo high as that its Operation ſhould prove a Temptation to Smugglers. Let us take a View of the Country both before and ſince the Act in Queſtion was paſt, and compare the relative Situation of Diſtillers with both.

Before this Act was paſſed, the Country was free from Smuggling; Stills, and conſequently the Diſtillers, were left at Liberty to raiſe the Price of their Spirits, in ſome Degree, in proportion to the Duty laid on their Stills, without creating a Temptation for Smuggling; but the Caſe is now quite otherwiſe; thoſe who have made Trial of the Act, were obliged to raiſe the Price of their Spirits ſo high, that together with the general giving up of their Stills, made it a Temptation to diſtil Spirits clandeſtinely; and accordingly the whole Country is full of ſmuggling Stills, which make as good Spirits as any legal Still ever did, and ſuch Spirits are ſold at little more than One Half of the Price they can be afforded for by legal Diſtillers.

In caſe of Suſpenſion from Diſtilling, ſome Indemnification ſhould be allowed to the Diſtiller, becauſe without ſuch he may be ruined by his Stock on Hand, as was the Caſe with ſome before, when their Grain was purchaſed by Government, who never received it off their Hands, but after keeping it Twelve Months, they were obliged at laſt to ſell it at a very reduced Price. Some effectual Law ſhould be provided againſt Smuggling, becauſe, until it be ſuppreſſed, no legal Diſtiller could pay the former Duty. The Benefits ariſing to the Trade from opening the Diſtrict to all, would be, that One Part of the Diſtrict would ſupply another with Grain if it ſhould be better provided with it; and, in general, it would make an eaſier Delivery both of Grain and Spirits. At preſent the Coaſt Towns are loſt to the Trade, and by theſe Means the Diſtillers deprived of a moſt valuable Part of the Market.

Let therefore the Duty be reduced to what it was before the Act. Let the Diſtrict, a Country complaining for Want of Grain, be obliged to take off the Diſtillers Grain in caſe of Suſpenſion, at a fair Price. Let ſome Regulation be made for paying off his Servants in ſuch a Caſe. Let no Reſtraint be laid upon the Sale of his Spirits in ſmall Quantities, nor any Hardſhip put upon him in caſe of Suſpenſion, in ſelling off his Spirits, and reaſonable Warning given him to work off his Stock of Malt. Let a Premium be held forth to Exciſemen for the Capture of Stills, ſuch as will call forth their Exertions, and the Buſineſs will then go on. The beſt local Situations will be made Choice of for carrying on the Trade, from which they are excluded at preſent by the Line which prohibits them from ſetting up within Two Miles of it. The Trade will become uſeful to the Diſtiller, and at laſt may be brought to yield a conſiderable Revenue to Government, which is at preſent totally loſt. Nor will this Revenue force at once. The Situation of this Country is ſuch, that no Effort of Government alone will prevent Smuggling; the civil Magiſtrate, the Exciſeman, and the Diſtiller, are beſt adapted to that End. The Country will have Spirits of their own Diſtillation, or, which is the ſame, diſtilled in their own Diſtrict by the legal Diſtiller. Give them then reaſonable Terms, and they will then gradually be brought back to Order. We requeſt that you will lay this Letter before the Board.

We are,
Sir,
Your moſt obedient and humble Servants,
William Malcolm,
Thomas Roſs.

Mr. Stewart,
Surperviſor of Exciſe, Huntly.

(ABERDEEN---Collector's Letter of 11th February, 1799.)

Honourable Gentlemen,

THE incloſed Paper on the Subject of the Diſtillery, from one of the Diſtillers in this Collection, I pray Leave to tranſmit to your Honours, though it may be too late and little to the Purpoſe; yet I ſhould not think myſelf juſtifiable, were I to ſuppreſs any Communication made to me on this important Buſineſs.

I am,
Honourable Gentlemen,
Your very obedient,
humble Servant,
William Cock.

Aberdeen,
11th February, 1799.

(ABERDEEN—In Collector's Letter of 11th February, 1799.)

I, John Leith, Diſtiller in Mickle Warth, do hereby repreſent to the Collector of Exciſe of Aberdeen, in conſequence of the Collector's Deſire:

1ſt. That internal Smuggling would need to be ſtopped before he or any Diſtiller can either ſell his Spirits, or be able to pay the high Duty.

2dly. That Diſtillers muſt be permitted to carry the Spirits over the preſent Line, or at leaſt to diſpoſe of them in any Town of the County of Aberdeen.

3dly. That if Government would deviſe ſome effectual Plan for preventing Smuggling, and give a Premium to Officers of Exciſe upon Smugglers being convicted, I would contribute along with others a reaſonable Sum, in order to encourage Officers to be more active in the Seizure of Pots and Spirits.

4thly, That as the Buſineſs is very precarious, and a great deal of Spirits is now left on Hand, which we cannot diſpoſe of, while Smugglers can underſell us, if we make a farther Trial we ought to be permitted to give up, upon a ſhort Premonition, when we feel that the Buſineſs is going againſt us, upon our paying a proportional Duty.

John Leith.

(N° 10.—ARGYLE, NORTH.)

(In Commiſſioners Letter of 20th March, 1799.

Oban, 5th February, 1799.

Honourable Gentlemen,

AGREEABLE to your Honour's General Letter of the 15th Ult. I waited on the licenſed Diſtillers within my Bounds, whom I thought moſt intelligent, to have their Sentiments on the Subject, and incloſed are the only Anſwers I have received.

With reſpect to Mr. M'Dougall's Letter, I have to remark that what is mentioned as to the Price, &c. of Grain and Coals is pretty juſt; and it conſiſts with my own Knowledge, that the Low Country Diſtillers underſell the Highland Diſtillers in the Highland Market from One Shilling to One Shilling and Six Pence per Gallon.

I am however of Opinion the Highland Diſtillers ſhould be well able to pay £15, per Gallon and Malt Duty, if the Low Country Duty is increaſed to ſuch a Degree as ſhall enable the Highland Diſtillers to meet him in his own Market (the Highlands) upon equal Terms, and an open Market to the Low Country for Grain allowed; indeed I have the Authority of one of themſelves for ſaying ſo.

I alſo think it is proper the Quantity of Malt to be manufactured ſhould be limited as well as the Content of the Stills; ſay 1000 or 1500 Bolls to a 40 Gallon Still I am however clear they ſhould pay Malt Duty, as it will be the ſame Trouble to the Officers to charge that Duty, as at any Rate they muſt take an Account of the Malt made to check them in the Quantity that might be allowed.

I cannot by any Means agree to Diſtillers granting their own Permits; Experience of this already in the Low Country has fully proved that it was a great Channel to Fraud, and in that Caſe a principal Check to Smuggling would be taken away.

Nor can I ſee the Propriety of indulging a Diſtiller with different Cellars in different Places Duty free; indeed I ſhould think it would be no Object, as the Licence is only Three Pounds for each Cellar; beſides it certainly would be injuring a certain Claſs very uſeful to the Diſtillers in vending his Spirits, viz. Spirit Dealers.

The Idea of a Boat or Cart being licenſed is certainly new; but this would be encouraging what the Legiſlature have conſtantly endeavoured to ſuppreſs, viz. Hawking, and therefore I heartily diſapprove of it.

As to the Mode of paying the Duties, I do think the preſent the beſt, viz. the Licence Duty Quarterly in Advance, and the Malt at the End of the Quarter. Perhaps in ſome Caſes it might not be improper to indulge the Diſtiller to depoſit Spirits for the Duty, as ſometimes they may be at a Loſs for Sale; that is, when they had a conſiderable Quantity in Stock, ſuppoſe as much as they manufactured in a Quarter.

I think it but right to allow the Diſtillers to give up at the End of every Quarter, but I am not ſo clear to allow them to begin at any Quarter, as this would be a great Encouragement to People to begin the Buſineſs who really had not a Capital to carry it on, and of courſe injuring a Perſon who wiſhed to carry on the Buſineſs with Spirit and Fairneſs.

I cannot ſee that it would be equitable to allow the Highland Diſtiller to ſend their Spirits into the Intermediate Line, if there was ſuch a Difference of Duty as propoſed, for if they were, I ſuſpect much there would be no Diſtillers in the Intermediate Diſtrict at all.

Whether the Conſtruction of the Still, Head, and Worm, mentioned by Mr. M'Dougall, is the beſt poſſible, I cannot pretend to judge; but he appears to have forgot his Mathematics in the Rule given by him for making a larger Still of a ſimilar Conſtruction, for Solids are not in proportion to one another as their Areas but as their Cubes; I think however it would be right to have all Stills on a ſimilar Conſtruction, and perhaps it would not be improper to tax Worms as well as the Body and Heads of Stills.

The Scheme alluded to for ſuppreſſing Smuggling, if I recollect right, was in all Caſes of Detection not to mitigate the Penalty under £.50. and the Landlord to be liable in the Half of it, and if the Delinquent was not able to pay his Part of it, to ſend him to ſerve in the Navy; if unfit for that, or if a Female, to ſend them to the Houſe of Correction for a limited Time; alſo to appoint Military to aſſiſt the Revenue, particularly in Kintyre, Argyle Proper, and the Iſland of Iſlay; and in every Caſe of Diſcovery both the Military and Revenue Officers to have a Premium: All which I think is perfectly right and neceſſary.

With regard to Hugh Stevenſon and Co.'s Letter, I have only to remark, that they have offered a higher Duty than the former, viz. £.10. per Gallon and Malt Duty.

Their greateſt Complaint is againſt Smugglers, and in particular thoſe in the Iſlands of Iſlay. This is a Matter I have ſo frequently repreſented to your Honours,

nours, that I ſhall now only ſay, that in the Month of April laſt Three Officers, Two Conſtables, and I, were publicly maltreated, and deforced there in the Execution of our Duty, and that no Notice whatever ſeems to be taken of it, a particular Account of which I gave your Honours; ſince which Period the illegal Diſtillers have been going on without Interruption, as I have repeatedly repreſented the Officers and I can never attempt to ſuppreſs them without a military Force. What they ſuggeſt as to landed Proprietors being liable in a certain Penalty, has already been taken Notice of, and I think, if the Meaſure was adopted, it would be a moſt effectual Check to Smuggling; for at preſent there is a mutual Intereſt ſubſiſts between the Landlord, Farmer, and illegal Diſtiller; or the Farmer is enabled to give a higher Rent, as the illegal Diſtiller can afford to give him a higher Price for his Barley, and it is therefore the Intereſt of the Whole this illegal Trade ſhould continue.

I have only to add, there ſhould be ſome new Regulations with reſpect to Maltſters for Sale, for at preſent, where illegal Diſtillation is carried on, ſeveral make Entry, and take out Licences as Maltſters for Sale, every Particle of which they make is given to illegal Diſtillers.

I ſhould propoſe to check this Trade, that all Malt ſhould be removed by Permit, and that to a legal Diſtiller, common Brewer, or Victualler only, and they reſpectively to account for all Malt received by them from other Maltſters, as well as that made by themſelves, that is to ſay, to ſhew a certain Quantity of Beer or Spirits, for what Malt they may have made or received.

I am,
Honourable Gentlemen,
Your moſt obedient and
Moſt humble Servant,

Honourable Commiſſioners of Exciſe, *Thomas Roſs.*
Edinburgh.

(ARGYLE, NORTH—In Collector's Letter of 5th February, 1799.)

Sir,

I SHOULD have acknowledged the Pleaſure of receiving your Letter by Yeſterday's Poſt, in which you deſire I ſhould ſtate my Sentiments upon the preſent Diſtillery Law. Lately I took the Liberty of writing Dr. Jeffray of Glaſgow upon that Subject, and nothing material has ſince occurred to me.

You know that for the Benefit of the Tenants I encouraged a Diſtillery to be eſtabliſhed upon my Eſtate, by taking a Share myſelf, which I found of Utility in keeping Grain and Whiſkey in this Part of the Country at adequate Prices. Since December 1796, the Diſtillery Law has occupied my Attention a good deal, not more from Motive of private than of public Intereſt.

Diſtillers in the Highlands are ſubject to Diſadvantages, ſcarce to a Stranger credible, of which the following are ſome: The Price of Grain or Bear is 50 per Cent. dearer than in the Lowlands, and produces from its inferior Quality no more than Two Thirds the Quantity of Spirits. Coals, from the heavy Freight and Inſurance, coſts at landing more than double. The Expence of bringing Grain in ſmall

Boats, and afterwards Land Carriage, is conſiderable. Sending Whiſkey by Land and Sea to Market is enormous. Bad Payments, long Credit, and Ready Money advanced for every Article needed, are alſo Inconveniencies. Diſtillers in the Highlands are not provided with Houſes neceſſary for their Buſineſs; they have not Subject nor Capitals to carry on to extent, or making Expedition in the Proceſs, by which the Licence Duty might fall light upon the Boll manufactured into Spirits, but they have to combat with Diſadvantages ſtill greater; the Low Country Diſtillers underſell them, and the Smugglers, who in this Country manufacture Ten Times their Quantity, underſell, and ſometimes ſtop their Sales. The Lowland Diſtillers being rid of all theſe Diſadvantages, they can afford (which upon ſufficient Grounds I could eſtabliſh) to pay £.100 per Gallon, when the Highland Diſtillers ſhould pay none at all. From Reaſons not neceſſary for me to mention, the Lowland Diſtillers ſhould pay £.100 Sterling per Gallon of the Capacity of the Still, the Spirit Duty to be aboliſhed, and the Malt Duty permanent. Diſtillers in the Highlands can afford to pay £.10 Sterling per Gallon (if their Grievances be once removed) and the Spirit and Malt Duty to be aboliſhed. The Diſtillers in the Highlands have moſtly diſcontinued by the Effects of the late Acts, and the Whole, I believe, will drop the Buſineſs in April (unleſs the intended Act is then made more palatable) which will make the Highlands a Receptacle for Smuggling. That the Lowland Diſtillers might not ſell Spirits at ſo low a Price as to injure the Morals of the People, nor underſell the Highlands, the foreſaid Duty of £.100 Sterling ſhould be impoſed, and in order to enable the Highland Diſtillers to pay the foreſaid Duty of £.10 Sterling, free of Malt and Spirit Duty, effectual Means muſt be uſed to ſtop Smuggling, to accompliſh which I refer you to the Scheme propoſed in my Letter to Dr. Jeffray*. As Officers may reſide at a Diſtance, Diſtillers ſhould be allowed to grant Permits with Spirits, and, to aſſiſt their Sales, allowed a Boat, a Cart and Horſe, and Two entered Cellars free of Duty, to vend their Whiſkey. The Licence Duty ſhould be paid Monthly, and that commencing the firſt Payment at the Expiration of the firſt Month, with Permiſſion to Diſtillers to depoſit Spirits for a Quarter's Duty at *5s.* per Gallon, and unleſs then redeemed, to be declared unfit to continue as Diſtillers, but always having a Month's Credit, i. e. to make the firſt Month's Payment at the Expiration of ſaid Month, and ſo on during Continuance, and if then not able to pay, allowed to depoſit Spirits for the whole Quarter or Three Months, redeemable by paying at the End of the Quarter Three Months Duty.

Licenſed Stills in the Highlands ſhould not exceed in Capacity from 30 to 40 Gallons, that they might be generally planted in a Country ſo extenſive and thinly inhabited. To prevent Monopoly, and ſpeculative Perſons from the Low Country, from ſetting up in the Highlands, a Reſtriction as to Quantity ſhould, in the Proportion of 1,400 Bolls to a 40 Gallon Still, take Place, which when exceeded Malt Duty ſhould be paid, and One Shilling per Gallon of Spirit Duty. From the Advantages theſe reſiding in the Intermediate Diſtrict enjoy, the Diſtillers there ſhould be put upon a Footing with thoſe in the Low Country, otherwiſe pay £.30 per Gallon, and reſtricted to the foreſaid Quantity of Grain, or better pay £.50 per Gallon, and allow double the Quantity, ſay 12,800 Bolls. Whiſkey from the North to the Intermediate Diſtrict ſhould be allowed at all Events, and there is no Reaſon appears to me, why Grain from all Parts ſhould not be allowed to the Highlands, which would bring Highland Grain to its real Value. As Highland Whiſkey ſhould be prohibited from being exported to the Lowlands, to prevent any Stagnation in the Sale of the Spirits of that Country, ſo ſhould Lowland Whiſkey be prevented from being ſent to the Highlands, to remove from them the ſame Cauſe of Grievance, therefore the Importation to and Exportation from the different Countries ſhould be tolerated as to Grain, and prevented as to Whiſkey.

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* *I preſume you will give a Sketch of the Scheme to the Commiſſioners.*

To prevent Inſolvency, and the Evils proceeding from Bankruptcy, Diſtillers ſhould be allowed to ſtop at the End of any Quarter, and allowed to commence working at the Beginning of any Quarter, and pay only for the Time they carry on Buſineſs. As the foreſaid Duty of £.100 Sterling per Gallon in the Lowlands, and £.10 Sterling per Gallon in the Highlands, and £.50 in the Intermediate Diſtrict, will in a ſhort Time appear too low, or will exhibit too ſmall a Duty per Gallon upon the Spirits manufactured, I would recommend as neceſſary to make the Act permanent for Ten Years at leaſt, with Power reſerved to His Majeſty to limit the Still to certain Shapes, by which the one had no Advantage over the other in ſaving Duty by Expedition, or making more Spirits, unleſs in the fermenting of Waſh, a Conſtruction of Furnaces, or Kinds of Coals, a due Attention to all which is neceſſary for the Sake of Expedition, of which Diſtillers in the Highlands are totally ignorant; but as Expedition and Saving of Duty depends not ſo much upon the Conſtruction of Stills as upon the Size of the Pipe and Worm, the Size of the Pipe and Worm ſhould be proportioned to the Capacity of the Still, which requires ſome Deliberation accurately to aſcertain, but if the intended Act comprehends the Proportion of theſe Appendages, I would recommend the following from a 30 Gallon Still upwards. A 30 Gallon Still ſhould not exceed 28 Inches Diameter at the Bottom; the Head not to exceed the cubical Contents of 7 Inches in Diameter, and 26 in Height; the horizontal Part of the Head and Pipe, 9 Inches in Diameter, and 7 Feet long; the Worm to be 6 Inches at the Mouth, 4 at the Center, and 2 at the Tail, or the cubical Contents *that* gives, and not exceeding in length, including all the Turns, meaſured by a String drawn through the Worm, 60 Feet long, but giving an Allowance at the Mouth of the Worm to receive the Pipe of One Foot, at Nine and a Quarter Inches Diameter; then in caſe theſe Appendages exceed the cubical Contents, or Number of Gallons, which the above Dimenſions give, the Surplus is to be cut off for optional in the Diſtiller to pay Duty for the ſame. To make a larger Still, for Inſtance 50 Gallons, firſt find out the Area or Number of ſquare Inches in the Bottom of a 30 Gallon Still of 28 Inches Diameter, then ſay, if the 30 gives the Area ſo found what will 50 give; then finding the Area of a 50 Gallon Still the Diameter is thereby found; the cubical Contents of the Head is to the cubical Contents of 30 Gallons, as the cubical Contents of 50 Gallons is to the new Head, and in the ſame Way the Size of the Pipe and Worm may be regulated, and alſo fixed what Proportion of Duty ſhould be laid upon the Worm, Pipe, and Head, if they exceed the regulated Sizes. Stills, if poſſible, ſhould be upon the ſame Conſtruction, in order to put all Diſtillers upon an Equality reſpecting that Particular, and in Proceſs of Time I would not be ſurprized to ſee a Duty laid upon the Capacity of the Pipe and Worm. Unleſs the Duty is increaſed in the Lowlands, Smuggling ſuppreſſed, and Grievances removed, to the Highlands making a new Law or continuing the preſent will be fruitleſs to the Revenue, whereas if made favourably, many who never thought of it will embark into the Buſineſs in Situations where Smuggling is moſt prevalent, and ſoon the Highlands will pay a greater Duty in proportion to its Population than the Lowlands. In your Report to the Commiſſioners upon that Subject, I dare ſay you may ſuggeſt the moſt effectual Steps of ſuppreſſing Smuggling, and I could wiſh you would take the Trouble of obtaining a Copy of the Scheme ſent to Dr. Jeffray. I have not Time to copy off this Letter nor to correct, therefore I requeſt you may not by any Means ſend the Original before the Commiſſioners, but take a fair Copy, digeſt, and correct it properly.

I remain
Sir,
Your very obedient Servant,
John Macdougall.

Ardincaple,
28th Jan. 1799.

Thomas Roſs, Eſq. Collector of Exciſe.

(ARGYLE, NORTH—InCommiſſioner's Letter of 5th February 1799.)

Oban, 5th February 1799.

Sir,

We have conſidered of your Queries regarding the Diſtillery Buſineſs; we think the moſt equitable Mode would be to have a certain Licence Duty on the Gallon of the Still, ſay Ten Pounds, and no Duty on the Spirits; to pay the Malt Duty.

This we think is all that the inferior Quality of Grain in this Country can afford. But unleſs ſome Method be adopted to ſuppreſs Smuggling, it is impoſſible to form any Opinion. For Inſtance, we are told that in the Iſland of Iſlay, and other Iſlands to the Weſtward, there are a Number of Smuggling Stills now at work; and though we cannot condeſcend on the Delinquent's Names, we find that great Quantities of ſmuggled Spirits, find their Way to this Quarter, and are ſold at a reduced Price, very much to the Prejudice of the fair Trader.

We beg to ſuggeſt that we think, if the Proprietors were made liable in a certain Penalty, not to be modified under £.20. for each illegal Still found on their reſpective Properties, and a certain ſmall Premium allowed the Officer for detecting them, it would tend more to ſuppreſs Smuggling than if Military were quartered in every Pariſh; for while Smuggling goes on as it has done theſe Two laſt Seaſons, the Market is not only glutted with Spirits at a reduced Price, but the Price of Grain is kept up at leaſt One Third higher than in moſt other Parts in Scotland, notwithſtanding its inferior Quality.

We are,
Sir,
Your moſt obedient Servant,
For *Hugh Stevenſon* and Co. Diſtillers,
John Bayne.

Thomas Roſs, Eſq. Collector of Exciſe.

(Nº 11.—ARGYLE, SOUTH.)

(In Commiſſioners Letter of 20th March 1799.)

Honoured Sirs,

In obedience to your Honours Orders I have applied to ſome in this Place, whom I thought the moſt intelligent Perſons in this Part of Kintyre, for giving me the neceſſary Information reſpecting the Diſtillery Buſineſs now in Agitation. I have applied without Succeſs. I ſailed for Bute upon the 25th Inſtant upon the ſame Buſineſs, where are the only Diſtillers in my Collection, but owing to contrary Winds, and a Storm of Snow, I was put back to Campbeltoun the 27th. The

Storm has not yet abated, when it does I will again ſet out, and from Rotheſay I will return every Information in my Power.

I am,
Honoured Sirs,
Your moſt obedient humble Servant,
Laur. McKenzie.

Campbeltoun,
29th January 1799.

Honourable Commiſſioners of Exciſe,
Edinburgh.

Honoured Sirs,

I WROTE your Honours upon the 29th January, ſtating how unſucceſsful I had been in this Part of the Collection in endeavouring to anſwer the Honourable Board's Orders of 15th January. The Orders I communicated to the licenſed Diſtillers in Rotheſay, and excepting One, from none elſe could I procure their Opinion. His Opinion was, whatever the Duty might be, it ſhould be laid on the Content of the Still alone, beſides the Malt Duty. From his ſuperior Knowledge in the Buſineſs he has, and is diſtilling double the Quantity of any other in the Collection can do, upon the ſame Terms.

Since my Return, which is only a few Days paſt, I made it my Buſineſs to have an Interview with ſome of the moſt diſintereſted Perſons in this Place. They are of Opinion, and I am of the ſame, that in the Highlands, particularly my Part of it, it would be to lay a Duty on the Spirits from the Still, beſides the Malt Duty. This no Doubt would infer an additional Number of Officers; yet I am humbly of Opinion that the additional Expence would be fully compenſated by the additional Revenue and Prevention of Frauds.

In the preſent State of this Collection, private Diſtillation is moſt prevalent. The Landholder and the Tenant (though not openly) give every Encouragement to the Buſineſs, as without it they openly ſay the Rents cannot be paid; and Penalties are ſo eaſily laid on, as rather to encourage than ſuppreſs the Buſineſs. A heavy Duty, I am humbly of Opinion, would be more the Means of encouraging than ſuppreſſing private Diſtillation. Yet I have Reaſon to believe, that many would take out Licences by paying Three Shillings per Gallon on the Spirits from the Still, together with the Malt Duty. This, I humbly preſume to ſuggeſt, would bring in an ample Revenue, and be the Means of ſuppreſſing that pernicious Practice of private Diſtillation, which, in the preſent State, it is out of the Power of the Revenue Officers to prevent.

I am,
Honoured Sirs,
Your moſt obedient humble Servant,
Laur. McKenzie.

Campbeltoun,
23d February 1799.

Honourable Commiſſioners of Exciſe,
Edinburgh.

(Nº 12.—LINLITHGOW.)

(In Commiſſioners Letter of 20th March 1799.)

Honourable Sirs,

INCLOSED are Statements from ſome Diſtillers in the Intermediate Space, together with One from a South Line Diſtiller, the Reſt having declined to ſay any Thing on the Subject till after a Meeting they have this Day at Falkirk; and when they come to Hand, they will immediately be ſorwarded to your Honours.

I humbly beg Leave to obſerve, that the Smuggling Stills complained of in the Joint Letter of Henry and William Bannerman, &c. and that of John M'Innes, are in Dunkeld Diſtrict, in the Cloſs Neighbourhood of Crieff Diſtrict; but, from what I can learn, there are very few of them in this Collection. How long that may be the Caſe I will not ſay, as they are becoming ſo daring as to bid Defiance to all Law; and ſome of them, I am well informed, have very extenſive Works, and the Officers dare not look near them.

I am therefore humbly of Opinion, that it will be utterly impoſſible to put a Stop to theſe illegal Tranſgreſſions, unleſs the Proprietors of Land be obliged to turn thoſe, who either will be concerned themſelves, or give Shelter to any of theſe flying Parties, out of their Poſſeſſions the Moment they are diſcovered; and as, in all Probability, the Duty will be higher, of courſe the Temptation to ſmuggle greater, point out the Neceſſity of adopting ſome effectual Meaſure of putting a Stop to it, otherwiſe it will hurt the Revenue and fair Trader. I never underſtood that ſuch Tubes or Pipes as mentioned in the Letter of John M'Innes were uſed at preſent in any Part of this Collection, at leaſt I have no Knowledge of ſuch. If any Thing elſe occur on the Subject, it ſhall immediately be communicated to your Honours by,

Honourable Sirs,
Your moſt obedient and very humble Servant,
Alexander Robertſon.

Stirling,
26th January 1799.

[A Letter from Mr. Fotheringham, Superviſor of Linlithgow, is likewiſe incloſed.]

Honourable Commiſſioners of Exciſe,
Edinburgh.

Honourable Sirs,

IT would appear, the Diſtillers are not fond to give any Information to us upon the Subject of that Buſineſs, although I have applied to ſeveral. The incloſed from Mr. Millar, Craigend, is all I have as yet got. He is one of the moſt intelligible Diſtillers in this Quarter, and I am certain would ſay a great deal more, if he inclined to do it.

The Licence Duty appears to be generally recommended by every Perſon whom I have heard converſe upon the Subject; and I am humbly of Opinion it will be the moſt productive Revenue. At ſame Time, in Addition to what I have formerly ſaid upon that Subject, I would humbly beg Leave to ſuggeſt, that the Still, Worm, and Pipe ſhould be all meaſured to where the Liquor from the Still enters the Caſk, which will put large and ſmall Worms upon a more equal Footing. If any other Information can be procured, ſhall forward it to your Honours, when it comes to the Hands of,

Honourable Sirs,
Your moſt obedient and very humble Servant,
Alexander Robertſon.

Stirling,
6th February 1799.

Honourable Commiſſioners of Exciſe,
Edinburgh.

(LINLITHGOW—In Collector's Letter of 6th February, 1799.)

Sir,

YOUR Letter of the 23d Inſtant I have received, accompanied with the Honourable Board's General Order of 15th Current, reſpecting the Diſtillery in this Country. I beg Leave to ſuggeſt my Opinion, that the moſt equitable Mode of levying the Duties on this Branch of the Revenue ought to be by Licence, at £.   per Gallon, and a Model of a Still to be provided, to which one and all of the Diſtilleries ſhould be obliged to conform, under Penalties that may be moſt expedient for their Compliance, and the Content of both Still and Worm to be exactly aſcertained to the End of the Worm; and then thoſe that uſe large Worms, as well as thoſe that uſe ſmall ones, will be on an equal Footing, making them pay for the Content of the Worm the ſame Duty as for the Still, which would have the Effect to prevent the Mode of changing Still and Heads, and increaſing them at Pleaſure, under the Pretence of their being rendered unfit for Uſe.

From the preſent Mode of levying the Duties on Diſtillery, being in part Licence and in part under Survey, renders it difficult to aſcertain with Accuracy the Advantage and Diſadvantages that One Diſtiller may have over another, owing to the Situation of their Works. It is conſiſtent with my Knowledge in aſcertaining the Quantity of Spirits made by different Diſtillers, that ſome of them do not render a true Account. Some of which with a Still of Sixty Gallons will produce more Spirits than others with a Still of Ninety Gallons. This is what occurs to me on this Subject.

I herewith incloſe you a Letter from Mr. Dawſon, Diſtiller, Bonnington, on the ſame Subject. Mr. Glen, Diſtiller, Mains, declines writing on this Subject, as there are to be a Meeting of the Diſtillers To-morrow at Falkirk, at the Requeſt of a Mr. Jeffray, from Glaſgow, when he promiſes to furniſh you an Account of their Reſolutions.

I am, Sir,
Your moſt obedient Servant,
John Fotheringham.

Linlithgow,
25th January 1799.

Alexander Robertſon, Eſquire, Collector.

(LINLITHGOW—In Collector's Letters of 26th January and 6th February, 1799.)

Revenue Laws ought to be equal and impartial.

It has been formerly obſerved, and is upon Record in the Evidence before the Committee of the Houſe of Commons in laſt Seſſion, "That notwithſtanding the numerous vague and unfounded Complaints of the South Line Diſtillers againſt the "Inequality and Diſproportion of Licence impoſed on Stills in the Northern Diſ"tricts, that the Traders in the Lowlands, from their Vicinity to fine Grain, Fuel, "and Markets, had greatly the Advantage over their Brethren in the North, confined "in their local Situation to barren Deſerts, at immenſe Diſtance from proper Fuel, "reſtricted to uſe the poor and unproductive Grain theſe Diſtricts afford, and limited "to Quantities Annually," which though given in a Preſent, free of Duty, would little more than pay a principal Clerk in the South Line for managing a Diſtillery there, and conſequently can never be an Object of Gain or Advantage worthy the proſecuting; whereas in the South, from their advantageous Situation and improved Methods of working, it will not be diſputed immenſe Fortunes have been made.

By the late Alterations made; viz of impoſing 1 *s.* per Gallon of Exciſe Duty over the whole Diſtillery, and obliging the North Line to pay the Malt Duty, the Advantages to the South Line are greatly enhanced, and the Diſadvantages to the North Line very conſiderably increaſed; inſomuch that it will appear the South Line do not pay above One Half of the Duties paid on ſame Quantity in the North Line, and that ſince the Licence was impoſed they never did pay ſo much Duties as the North Line; and that although the Deſign of the Legiſlature was to favour theſe remote Places, on account of their unequal Soil and Situations, the Exemption has turned out in favour of the South Line, owing to the legal Reſtrictions under which they work.

A ſhort Statement of the different Operations will demonſtrate this Fact to the Satiſfaction of every diſintereſted and impartial Man.—Obſerve firſt, the Malt Duty is now paid by the Diſtillers in both Lines equally. The Licence is £. 54 per Gallon in the South, and £. 9 per Gallon in the Intermediate, and £. 6. 10 *s.* in the North Line; the Exciſe Duty of 1 *s.* per Gallon is paid equally in all Lines.—Take the State following:

	£.	*s.*	*d.*
A 40 Gallon Still in the Intermediate Space is allowed to uſe 500 Bolls Malt, and to produce 3,320 Gallons Spirits therefrom. Licence, at £. 9 per Gallon, is - - - - - -	360	—	—
500 Bolls Malt, from their inferior Grain, generally produces about Seven Gallons per Boll, is 3,500 Gallons, at 1 *s.* Exciſe Duty -	175	—	—
£.	535	—	—
3,500 Gallons, the common Produce, at 3 ¼ *d.* per Gallon, is - -	535	18	9

	£.	*s.*	*d.*	£.	*s.*	*d.*
Again, the South Line, by means of their Improvements—A 50 Gallon Still will run 150 Bolls Malt per Week, is 7,800 Bolls per Annum, which from their ſtrong Grain will produce 12 Gallons per Boll, is 93,600 Gallons, which at 1 *s.* 7 *d* .per Gallon, all Duties, is - - - -				7,409	11	2
The Annual Licence of a 50 Gallon Still, at £. 54 per Gallon - - - - -	2,700	—	—			
Exciſe Duty of 93,600 Gallons, at 1 *s.* per Gallon -	4,680	—	—			
				7,380	—	—
Leſs than 1 *s.* 7 *d.* per Gallon Annually - - £.				29	11	2

So that the whole Duties on Spirits in the South Line does not amount to 1 *s.* 7 *d.* per Gallon, whereas in the Intermediate and North Lines the Duties exceed 3 *s.* per Gallon. Take it in another View. The Malt Duty, the Exciſe Duty, is the ſame in all Lines. Let us ſee how much the reſpective Licences will add to the Gallon of Spirits Annually made:

	£.	s.	d.
In the South a 50 Gallon Still pays Licence £. 54 per Gallon	2,700	—	—
Runs off £. 93,600 Gallons Aquavitæ, which at 7 *d.* is - -	2,729	11	2
Of the Licence leſs than 7 *d.* per Gallons - - -	29	11	2

In the Intermediate Space a 40 Gallon Still pays,	£.	s.	d.
Of Licence, at £. 9 per Gallon - - - - - - -	360	—	—
Runs off 3,500 Gallons Aquavitæ, which, at 2 *s.* per Gallon, is	350	—	—
	£. 10	—	—

Their Spirits therefore pay more than 2 *s.* per Gallon; whereas in the South Line they pay leſs than 7 *d.* per Gallon by £. 29. 11 *s.* 2 *d.* per Annum. This Statement, though *glaringly partial* in the *extreme*, cannot and will not be denied by any of the Parties.

It is neceſſary to be obſerved further, that there is no Occaſion for improving the Method of Working in the Northern Diſtricts, in reſpect the Law charges all Surplus Spirits with 3 *s.* per Gallon, which when added to the Proportion of the Licence Duty makes 5 *s.* per Gallon, which is an abſolute Prohibition. It is humbly preſumed the Committee of the Houſe of Commons have not adverted to theſe Particulars at framing the preſent Law; and therefore if the Principles of the preſent temporary Law are to be continued, it will at leaſt be neceſſary that the Limitations and Reſtrictions in point of Quantities of Grain and Spirits in the Northern Diſtricts ſhould be diſpenſed with, otherwiſe lay them wholly under Exciſe Survey; although it is preſumed an additional Licence without Survey would produce a more ample Revenue to Government, without Prejudice to the Intereſt of any Party, ſay £. 25 per Gallon in theſe Diſtricts, with Liberty of buying and ſelling where and at what Market they pleaſe, by which a Revenue of £. 1,000 could be obtained by a 40 Gallon Still, whereas the higheſt that can be obtained at preſent will not much exceed the One Half of that Sum.

From William Paterſon, Diſtiller, at Callander.

(LINLITHGOW—*In Collector's Letters of 26th January and 6th February 1799*)

Sir, Mill of Drummond, 23d January 1799.

WHEN I had the Honour to ſee you at Crieff on Friday laſt, you expreſſed a Wiſh that I, along with the other Diſtillers in this Quarter of the Country, ſhould write you my Opinion of the Duty which I can afford to pay Government on each Gallon of the Still.—I have now conſidered that Matter with all the Attention that I am Maſter of, and for my own Part I do not ſee that it is poſſible for me to pay a higher Duty than I do at the preſent Time, and do Juſtice to the Revenue; and I think it will be difficult to pay even that Duty, unleſs ſome Steps are immediately taken to ſuppreſs the illegal Diſtilling of Spirits in the Highlands and other Parts of the Country, which is juſt now carried on to a very great Extent, much to the Hurt of the licenſed Diſtillers.—Notwithſtanding theſe Diſadvantages, I am confident there are Diſtillers in the Intermediate Line who will offer a much higher Duty than that which they preſently pay. I ſuppoſe it conſiſts with your own Knowledge, that of late, when an additional Duty was laid upon the Contents of the Still, that thoſe Diſtillers who poſſeſſed ~~large~~ Capitals, and all neceſſary Conveniencies for carrying on the Trade, had immediately the Tube and Worm of their Still enlarged to a Size equal to contain as much as the Still itſelf, by which Means they are enabled to diſtil double the Quantity of Spirits as formerly, which not only gives them a very great Advantage over thoſe that work in the common Way, but at the ſame Time deprives Government of a conſiderable Revenue. If it is the Wiſh of Government that all the licenſed Diſtillers in the Intermediate Line ſhould pay an equal Duty, it will be neceſſary that they not only pay a Duty for the Contents of their Still, but alſo for the Contents of their Tube and Worm.—At ſame Time, in my humble Opinion, the moſt effectual Plan for regulating the Buſineſs, and putting the whole Diſtillers upon an equal Footing, will be, to cauſe a Model of a Still, with the whole Apparatus, to be made, ſuch as Government may approve of, and lodge the ſame with the Superviſors of each Diſtrict, with Directions to them to allow no licenſed Diſtiller to uſe a Still but what is exactly ſimilar in every reſpect to the Model; and without ſome Plan of that Kind being adopted, I do not ſee that the Buſineſs of Diſtilling in the Intermediate Line can be carried on with any Advantage to Government, or Profit to the fair Trader.

I am, reſpectfully,
Sir,
Your moſt obedient
humble Servant,
John Mc Innes.

Alexander Robertſon, Eſq. Collector of Exciſe, Stirling.

(LINLITHGOW—In Collector's Letters of 26th January and 6th February 1799.)

Dear Sir,

In Anſwer to your Favour of the 2d Current, I have only to ſtate, that I never have entertained Two Opinions on the Subject of charging the Diſtillery Duties; for I am perfectly convinced, that a Licence Syſtem, under proper Regulations, is incomparably preferable to any Mode of Survey that ever has, or, in my Opinion, ever can be adopted, either for the Good of the Country or the Revenue.

The Reaſons that might be adduced in Support of this Syſtem, in preference to that of Survey, would by far exceed the Bounds of this Letter; ſuffice it for me to ſay, that, although I am not very old in Years, yet I have had too much Experience of both Ways not to give an infinite Preference to the Licence Mode.

That in many of the Licence Acts there have been Room left for the committing of great Abuſes will not be denied; but this I entirely attribute to the Want of proper Information on the Part of the Legiſlature and Framers of the Bills; but now that the preſent Committee are at ſuch Pains in collecting Information on the Subject, I have not the leaſt Doubt but that very ſoon we ſhall have *a pure and permanent Licence Syſtem.* I am alſo clearly of Opinion, that many ſalutary Regulations will be neceſſary, and will, no Doubt, be pointed out by much abler Hands than your humble Servant; at the ſame Time any Information I can give will not be wanting if required; and I very reſpectfully am,

Dear Sir,
Your moſt obedient Servant,
James Millar.

Craigend, 4th February 1799.

Alexander Robertſon, Eſq. Collector, Stirling.

(LINLITHGOW—In Collector's Letters of 26th January and 6th February 1799.)

Bonnytown, 25th January 1799.

Sir,

I UNDERSTAND, that you wiſh my Opinion on the preſent Diſtillery Law.

It is a well-known Fact, that the Shilling on the Gallon of Spirits, at the Strength of 1 to 10 over Hydrometer Proof, has not increaſed the Revenue, neither has it ſerved the Trade in general, Diſtillers in great Towns having a ſuperior Advantage over thoſe in the Country; for inſtance, they will ſell Two Gallons of Whiſkey cheaper than they will ſell a Puncheon per Gallon. The Reaſon is obvious, the Puncheon requires a Permit to carry it to the Market, whereas the other does not. The only Way to ſecure the Revenue and keep the Trade upon an equal Footing, is to return to the old Way, viz. Licence, *i. e.* £.   per Gallon on the Content of the Still.

By the preſent Law there ſeems to be no Check upon Diſtillers uſing Raw Grain.

It was acknowledged by thoſe Diſtillers who uſed Raw Grain, before the Committee of the Houſe of Commons, that they uſed Two Thirds unmalted.

The ſimple and eaſy Mode of ſecuring that Part of the Revenue is, that every Diſtiller ſhould, upon taking out his Licence, *declare* whether he is to work from Raw Grain or Malt only; and if from Raw Grain, he ſhould pay a Sum equal to the Malt Duty, which ſhould be included in his Licence.

And if any Diſtiller who takes out his Licence for Malt only ſhall be found uſing Raw Grain, he ſhall forfeit a large Sum, and be charged Licence Duty as the Raw Grain Diſtiller, which Duty ſhould be charged from the Commencement of his Licence.

If any further Information is neceſſary on this Subject, I ſhall be always ready to communicate as far as I know.

I always am, Sir,
Your moſt obedient Servant,
Adam Dawſon.

Mr. John Fotheringham,
Superviſor of Exciſe, Linlithgow.

(LINLITHGOW—In Collector's Letters of 26th January and 6th February 1799.)

Sir,

IN Anſwer to the general Letter you communicated to us reſpecting the Diſtillery, it is our Opinion, that the preſent experimental Law is exceedingly inconvenient and troubleſome to thoſe engaged in the Trade, and alſo to the Officers of Exciſe, and that it would be a Benefit to all concerned, and Advantage to the Revenue, that the preſent Exciſe Duty upon Spirits be diſcontinued, and an additional Licence Duty laid on the Content of Stills adequate to the Produce of ſaid Duty.

We are of Opinion, however, that if the preſent Law is continued, or even one more favourable, few will be able to take out Licences in this Part of the Country, unleſs Government take ſome more effectual Method of ſuppreſſing illegal Diſtilling, which, it is notorious, is now carried on to a greater Degree than ever known in theſe Parts, inſomuch that though there are very few licenſed Stills in the proper Highland Diſtrict, they are abundantly ſupplied with Spirits, and ſend conſiderable Quantities into the Intermediate and even Lowland Diſtricts, whereby the Market is glutted, and the Price reduced under what the fair Trader can afford it at.

We apprehend it might be expedient and equitable to allow Diſtillers in the Highland Diſtricts to commence or diſcontinue their Buſineſs at the End of every Three Months, and to pay in proportion to the Time they work; as the Lowland Diſtillers are allowed to ſtop during the Summer Months, when the Buſineſs cannot be carried on with ſo much Advantage.

We are, Sir,
Your moſt humble Servants
Henry Bannerman,
William Bannerman,
Alexander McLeiſh,
John McInnes.

Mutthel,
22d January 1799.

(Nº 13.—GLASGOW.)

(In Commiſſioners Letter of 20th March 1799.)

Honoured Sirs,

In obedience to your Honours General Orders of the 15th Inſtant, I now tranſmit the Communications made on the Subject of the Scots Diſtillery, in conſequence of that Order, by ſuch of the licenſed Diſtillers in this Collection as appeared to me to be moſt intelligent and unbiaſſed on the Queſtion. Two of theſe agree in Opinion, that the beſt Mode of levying the Diſtillery Duty is by Licence. Meſſrs. Burns ſeem to think, that at leaſt Part of the Duty ſhould be charged on the Produce or on the Grain; but the Reaſons on which the Opinion of the latter ſeems to be founded, by no means warrant the Concluſions they have drawn from them. The Abuſe of Certificates may eaſily be prevented by taking away the Privilege of granting them. The Quality of Spirits in general is not worſe now than when it was under Survey; on the contrary, it is the Opinion of many, that it is better; and I conſider the Propoſal of taxing the Grain as impracticable in the Execution.

Since the Appointment of Dr. Jeffray to the Superintendance of the Diſtillery, the Traders are more reſerved in their Communications to the Exciſe; and while they admit his total Ignorance of the practical Part of Diſtillation, they ſeem to entertain very ſanguine Expectations, that his Sagacity will diſcover ſomething wonderful in the Buſineſs.

The Experience afforded under the preſent temporary Diſtillery Law makes it evident, that the mixed Principle of licenſing and ſurveying ought to be abandoned; it embraces all the Evils incident to the Two Syſtems, without partaking of their peculiar Advantages. Like the pure ſurveying, it is attended with a great Expence in Officers, who yet cannot poſſibly prevent the groſſeſt Frauds, and it compels the Diſtillers to work againſt Time, which is the principal, and, indeed, the only Objection to the Mode of licenſing.

Were it poſſible to prevent Frauds under Survey, it ought unqueſtionably to be adopted; for it is impoſſible in any other Way to levy that Duty with perfect Impartiality, or allow the Diſtiller the reaſonable and almoſt neceſſary Privilege of manufacturing a greater or leſſer Quantity of Spirits, and thereby adjuſt his Production to the Conſumpt of the Country, and keep the Market at its natural Level; but the Experience of former Times, however, makes it doubtful whether, after incurring a conſiderable Expence in Officers, Frauds under that Syſtem can be prevented; and, upon the whole, the unmixed Licence appears to me to be the only *prac-*

ticable Mode of levying the Diſtillery Duty: But it ought to be ſubjected to ſome judicious Regulations.

Moſt reſpectfully
I am,
Honoured Sirs,
Your moſt obedient, humble Servant,
W. Corbet.

Glaſgow, January 26th 1799.

Honourable Commiſſioners of Exciſe, Edinburgh.

(GLASGOW—In Collector's Letter of 26th January 1799.)

Sir,

I RECEIVED yours, with a Copy of a General Letter from the Honourable the Commiſſioners of Exciſe, wiſhing for Information anent the preſent Diſtillery Act. You know, Sir, I have been ever ready to give you what Information I could. I have only to ſay juſt now, that I am decidedly of Opinion, that charging the Duties by Licence only is the beſt Method for the Revenue, the Country, and the honeſt Part of the Trade; for I am of Opinion, that Survey, either in Whole or in Part, never brought, nor never will bring, the Duties equally from the Traders. There is to be a Meeting of Diſtillers To-morrow at Falkirk, to conſider upon Reſolutions relative to the beſt Mode of ſtopping Frauds in the licenſed Trade. When I ſee the Minutes, ſhall be glad to give what Information I can, when I ſee wherein they and I agree, or wherein we do not.

I am, Sir,
Your humble Servant,
John Harvie.

Yoker, January 25th, 1799.

William Corbet, Eſq.

(GLASGOW—In Collector's Letter of 26th January 1799.)

Sir,

WHILE the Diſtillery continued under the Exciſe Laws, it was found impoſſible to prevent Smuggling; for which Reaſon the Mode of levying the Duties by Licence was adopted, which has effectually anſwered the End in that Reſpect, and while the Invention of the Trader is able to keep pace with the additional Duties which are repeatedly laid on them, it will continue to do ſo; but as ſoon as their Invention is exhauſted (and which now ſeems to be the Caſe) the Duties thereby levied become an Object of greater Moment, ſo that it is to be feared they may ſet up private Stills; and while they are allowed to certify for their own Spirits, the Riſk of Detection is inconſiderable; and thus a Door is opened for Smuggling, which will defeat the very Ends for which the Licence Syſtem was adopted. Beſides, the Licence Duty is now ſcrewed up to ſuch a Pitch, that the Quality of the Spirits is greatly injured by the hurried Manner in which the Trader is obliged to manufacture them; and he who wiſhes to ſupply the Market with Spirits of a good Quality, is ſo underſold that it is not in his Power to do it. For theſe Reaſons we give it as our Opinion, that the Licence Duty ſhould not be increaſed, but that whatever Charge, over and above the Licence Government may think proper to lay on the Diſtillers, it ought either to be continued on the Gallon of Produce, as at preſent, or laid by Weight on the Grain uſed in the Maſh; and as the maſhing Proceſs requires ſome conſiderable Time, it could not be ſo eaſily evaded as the Charge on the Gallons of Spirits.

In

In order to equalize the Duties at preſent charged by the Licence, it will be proper too, that a Model of a Still, of certain Dimenſions, be made, and either confined to a Size, or made to vary in proportion to its Contents. Boilers of any Kind ought likewiſe to be prohibited from being ſet up within a certain Diſtance of the Worms.

And laſtly, as a much greater Quantity of Spirits is now produced from any Still of a given Content, the Entry ought to be lowered to 30 Gallons, Head incluſive.

We are, Sir,
Your moſt obedient Servants,
Ja^s^ and Tho^s^ Burns.

Hamilton, 23d January 1799.

William Corbet, Eſq. Collector.

(GLASGOW.—In Collector's Letter of 26th January 1799.)

Sir,

After all the Experiments and different Modes of levying the Duties on the Diſtillery, it is ſtill very difficult to fix on that which is moſt proper without entering into the Merits of the preſent Mode of Licence and Survey, the Licence by itſelf, or that of the Exciſe, which laſt is certainly the moſt fair, that each Gallon of Spirits ſhould pay a certain Rate per Gallon Duty; but this Scheme ſhould only be again reſorted to when a Mode is fallen upon to put it paſt a Poſſibility of Evaſion by any Trader whatever.

What I would ſuggeſt is this, to levy the Duty wholly by Licence, and from Quickneſs of working, the Licence might be advanced from £. 100 to £. 150 per Gallon. That no Still in the Body ſhall exceed 40 Gallons, and the Head Ten Gallons, that this Still and Head ſhall be made from One Model all over Scotland, that One ſuch Still be a legal Entry, but that thoſe that chuſe may have more. From the improved Mode of working, and the high Licence Parliament may think right to lay on this Manufactory, it may be thought proper (for the Encouragement of and Diſperſion of the Diſtilleries over the Country, and their uſeful Effects in Agriculture) that there ſhould be allowed Stills of Half the above Size, ſay Body Twenty and Head Five Gallons. Theſe alſo to be made from One Model all over Scotland. Theſe laſt would pay, including the Malt Duty, a conſiderable Revenue Annually, and alſo require a conſiderable Stock to carry on the Buſineſs to Purpoſe. By this allowing a Still and Head of Twenty-five Gallons all over the Country to be a legal Entry, it might be favourable to and prevent Complaints from thoſe in the Highlands, ſome of whom might think, from the high Licence Duty, were they confined to an Entry of 50 Gallons, as in ſome Meaſure debarred from the Trade.

The Licence Duty to be paid Monthly, prompt, and the Trader allowed to vacate at the End of each Month, on giving Notice. Raw Grain uſed in the Diſtillery to pay the ſame Duty as Malt.

Theſe are what occur to me in Anſwer to the Letter from the Honourable Board; and

I am, Sir,
Your obedient humble Servant,
Andrew Thomſon.

Glaſgow, 17th January 1799.

William Corbet, Eſq. Collector.

(N° 14.—PERTH.)

(In Commiſſioners Letter of 20th March 1799.)

Honourable Sirs,

THERE being no Lowland Diſtillers in Perth Collection, nor any licenſed Diſtillers in the Highland Parts of it, and only Three licenſed Diſtillers in the Intermediate Space, who have lately commenced, and from whoſe Repreſentations I preſume little eſſential Information can be obtained, I ſhall, in obedience to General Order of the 15th Inſtant, humbly endeavour to ſtate to your Honours ſuch Obſervations as have occurred to me, either from my long Knowledge of the Country, or from ſuch Information as I have been able to procure, both previous and ſubſequent to my Receipt of ſaid General Order.

In the Highlands, where the Habit of private Diſtillation has been ſo long and ſo firmly rooted, and where every Hill and Glen affords Fuel and Water, there is little Probability that any Regulation whatever will for ſome Time prove effectual in eradicating the Evil complained of; and though I have ever been of Opinion, that the moſt equitable Method of charging the Duty, either upon Spirits or any other Manufacture, muſt be from the Quantity produced and aſcertained by actual Survey, yet it is ſufficiently obvious to every Perſon acquainted with the Nature of the Highlands, that it is totally impracticable in that Country to ſecure any equitable Duty upon Diſtillery by Survey, either from the Waſh brewed or Spirits produced. The only Mode therefore appears to be a moderate Duty, by way of Licence, upon the Content of the Still; theſe Licences to be granted Annually, and iſſued under the former Regulations, with this Difference, that as the Highland Farmer is frequently poſſeſſed of no great Capital, and has not at all Seaſons the Command of Fuel, he be allowed to take out his Licence, and pay for the ſame either at the Time it commences or at any after intermediate Quarter. Thoſe who pay from the Commencement to have Liberty to leave off and vacate their Licence at the End of any Quarter, upon giving Three or Four Weeks previous Notice; and ſuch as begin upon any intermediate Quarter, to pay from the Beginning of that Quarter, and be obliged to continue till the Expiration of his Licence. The Conſtruction of the Still ought alſo to be regulated, ſo as the mean Diameter ſhall in no Inſtance exceed the Height from the Bottom to the Shoulders; and it might be an additional Security, if the Diameter of the Pipe or Worm was alſo fixed and regulated in proportion to the Content of the Still.

Theſe or ſimilar Regulations would, I humbly preſume, be of much Service in removing ſome of the chief Objections and Difficulties complained of; and with reſpect to the juſt Complaint of the frequent Introduction of ſmuggled Spirits acroſs the Line, to which the Highlander is tempted by the higher Price and Preference his Spirits meet with from the Low Country Conſumer, and which I believe it is impoſſible entirely to prevent, I humbly ſubmit to your Honours how far it may be proper to turn this Prejudice to the Intereſt of the Revenue, by allowing the Highland Diſtiller to ſend his Spirits acroſs the Line, upon Payment of an equalizing Duty.

I am, moſt reſpectfully,
Honourable Sirs,
Your moſt obedient Servant,
James Mitchell.

Dundee, 28th January 1799.

The Honourable the Commiſſioners of Exciſe, Edinburgh.

Appendix (B. 4.)

Extract from the REPORT to the Right Honourable the Lords Commiſſioners of His Majeſty's Treaſury, from the Commiſſioners of Exciſe in Scotland; dated 13th March 1799.

"AMONG the Defects and Amendments of the Laws peculiar to Scotland, we have in this Report forborne to repeat our Suggeſtions of the Expediency of veſting in the Court of Exchequer, or Court of Seſſion in this Kingdom, a ſuperintending Juriſdiction over Juſtices of the Peace in Matters of Revenue, becauſe we underſtood from the Lord Advocate, that in conſequence of Mr. Long's Letter to his Lordſhip of the 20th of November 1794, the Subject had been under the Conſideration of the King's Counſel and the Barons of the Exchequer; and that under their Inſpection the proper Clauſes would ſoon be prepared and ſubmitted by the Lord Advocate to the Wiſdom of your Lordſhips and of Parliament, as the Materials of a new Law for remedying the Inconveniencies and Injuries to the Revenue complained of."

Appendix (C. 1.)

MINUTES of a GENERAL MEETING of LICENSED LOWLAND DISTILLERS, held at Falkirk, 26th January 1799.

Falkirk, 26th January 1799.

AT a General Meeting of the Licenſed Diſtillers in the Lowlands of Scotland, called by circular Letters, and by Advertiſements in the Edinburgh and Glaſgow News-papers;

PRESENT,

Meſſrs. Matthew Brown, for Brown, Gourlay, and Co.	Paiſley.
Andrew Paton and John Philp, for Meſſrs. Philp and Co.	Dolls.
James Hervey, for Hervey and Co.	Paiſley.
James Haig, for James and John Haig,	Lochrin.
James Stein, for Canonmills Company.	
Thomas Smith, Edinburgh, for Robert Stein and Co.	Kilbagie.
John Stein,	Kennet Pans.
Daniel McFarlane,	Paiſley.
Robert Menzies,	Paiſley.
James McFarlane,	Paiſley.
Charles Stein,	Hattonburn.
Duncan Montgomerie,	Inverkeithing.
William Glen,	Mains of Linlithgow.
John Bald, for John Bald and Co.	Alloa.
Robert Spiers,	Kirkaldy.
James Miller,	Craigend.
Andrew Stein, for Mrs. Whitehead,	Cowie,

Mr. MONTGOMERIE, choſen Preſes.

ROBERT WALKINSHAW, Sheriff Clerk of Renfrewſhire, Clerk.

The Meeting having taken under Conſideration the preſent State of the Diſtillery Laws for Scotland, in the Proſpect of that important Subject being ſoon to be reſumed in the Deliberations of Parliament:

Reſolved, 1. That as it is univerſally allowed, that Spirituous Liquors ſhould not be ſold at too low a Price, and that the Diſtilleries afford a proper Subject of Taxation; ſo, if the Duty upon the Scots Diſtilleries is not ſo high as to encourage Smuggling from Abroad, or illicit Diſtillation at Home; if it is impoſed in ſuch a Manner as to be equally and not oppreſſively collected, it will, in the Opinion of this Meeting, produce a Revenue, extenſive, ſure, and permanent.

2. That the Intereſts of the Revenue and of the fair Trader being the ſame, this Meeting will frankly and candidly give every Information and Aid in their Power to enable the Legiſlature to frame an equitable, juſt, and permanent Diſtillery Law.

3. That the preſent Diſtillery Law for Scotland, though intended to ſecure the Revenue, and protect the fair Trader, by collecting an equal Duty from every Diſtiller in proportion to the Quantity he diſtils, has by no Means that Effect.

4. That the Syſtem of collecting the Duty from the Diſtilleries, either wholly or in Part, by Survey, has been, is, and ever will be unſavourable to the Trader; for that under Survey, Temptations are held out to ſmuggle, which many cannot reſiſt, and thus the fair Trader is underſold by the Smuggler, and muſt either become a Smuggler alſo, or relinquiſh his Buſineſs, or be ruined.

5. That the Syſtem of Survey is injurious to the Country, as well as to the Trader; becauſe, by the hurried and imperfect Manner in which the Proceſſes of Maſhing and Fermentation are frequently carried on to evade the Duty, there muſt be a very great Waſte and Deficiency of Extract from the Quantity of Grain uſed; and conſequently every Boll of Grain thus miſmanaged is ſo much Loſs to the Country, beſides the Depravation of Morals that conſtantly attends every Species of Smuggling.

6. That the Syſtem of Survey is unſavourable to the Revenue; for the Duty never was, and, judging from Experience, never will be fairly paid, for much of the Spirits diſtilled under Survey. The Number of Exciſe Officers may be increaſed, but till all Men become honeſt, Diſtillers under Survey will ſmuggle, and Exciſe Officers will not be more than Men; the Revenue will be defrauded, and even what is collected will be not a little diminiſhed by the heavy Expences of Collection and Law Proſecutions. When theſe are deducted, it will be found, that the Duty collected in the Lowlands, under this Syſtem, for Spirits made for the Scots Market, has in no Year amounted to any conſiderable Sum; and that in the Year ending 5th July 1786, the laſt of Survey, it produced hardly any Thing.

7. That the Licence Syſtem is fair and equitable for the Trader; it removes all Temptations to ſmuggle; relieves the Diſtiller from the Interruptions occaſioned by the Regulations of Survey, and leaves him at full Liberty to conduct his Operations, and to exerciſe his Ingenuity in the Manner beſt calculated for increaſing the Extract, and improving the Quality of his Spirits; and he pays Duty for, and enters the Market openly with his whole Produce.

8. That the Licence Syſtem is beneficial to the Country, for, under it, the Diſtiller being free from all Interruptions with reſpect to the Time and Manner of conducting his Proceſſes of Maſhing and Fermentation, he is enabled to produce a greater Quantity of Spirits from leſs Grain than under Survey. Hence a great Saving to the Country. The legal Diſtilleries have been more diffuſed ſince the Introduction of this Syſtem, Agriculture greatly benefited, and, it may be added, that the Art of Diſtilling, in all its Branches, has been improved to a Degree unheard of in any other Part of the World, and bids fair, though not favoured, if merely not oppreſſed, not only to annihilate foreign Smuggling, but if encouraged, to ſupply the foreign Market.

9. That the Licence Syſtem has been, and promiſes ſtill more to be, beneficial to the Revenue. In the Year ending 5th July 1797, the Lowland Duty for Spirits made for the Scots Market was, under the Licence Syſtem, *£. 138,696 14s. 6¼d.* In the Half only of the Year 1798, it was *£. 115,869 2s. 3¼d.* excluſive of the Licence Duties for the Highland and Intermediate Diſtricts. The Expences of Collection, and of Crown Law Proſecutions, have not been great.

10. That for theſe and other Reaſons this Meeting conſider the Licence Syſtem more advantageous for the Trade, the Country, and the Revenue, than the Syſtem of Survey.

11. That no Still ought to be licenſed, of a Capacity leſs than 40 Gallons including the Head, or greater than 70 Gallons including the Head; and that any Diſtiller may have One or more ſuch licenſed Stills.

12. That the Duty impoſed by the Act of laſt Seſſion of Parliament upon Raw or Unmalted Grain uſed in Diſtillation ought to be diſcontinued in the new Diſtillery Law.

13. That it would be expedient to agree upon the beſt Model of a Still; and that no other ought to be permitted to be uſed.

14. That the Duty ought to be impoſed upon the Contents of the Still and Head as high as the Steam can aſcend; and that the Pipe leading from the Top of the Still Head to the Worm ſhould deſcend in an Angle of 45 Degrees for at leaſt Two Diameters of the Top of the aſcending Pipe, without afterwards riſing, and to have no Return Communication with the Still, or any Outlet but at the lower End of the Worm, the Diameter of the deſcending Pipe not being greater than the Diameter of the Pipe aſcending at the higheſt Part.

15. That Stills ought to be meaſured without any Chains or Apparatus being allowed to remain in the Inſide during the Time of Meaſurement, excepting the fixed Croſs Bar upon which the Spindle turns on the Mouth of the Still. The Meaſure to be taken by Bell Metal Stoups, Standard Meaſure, of 231 cubic Inches; the Mouth not to be above One Inch Diameter, and to have no Filler.

16. That under an increaſed Rate of Licence Duty, it would be expedient to continue the preſent Permiſſion to the licenſed Diſtillers to ceaſe working One or more Still or Stills at the End of every Two Months, upon giving One Month's Notice; and in order the Trade may not be confined to Perſons of large Capital, the Duty, inſtead of being paid in Advance as at preſent, ſhould be paid at the End of every Two Months by equal Proportions.

17. That the Commencement of the Licences ought to be at the 10th of October Yearly, from and after the 10th of October next; but as the preſent Licences expire at the 10th of April next, it ſhould be in the Power of any Diſtiller, for the intermediate Period to the 10th of October next, to take out his Licence, and commence working at any Time before the 10th of June, paying Licence Duty from the Time of Commencement; but if he enter at any Time between the 10th of June and the 10th of October next, to pay Licence Duty retroſpectively from the 10th of April.

18. That Licenſed Diſtillers ought to have Liberty of ſending out their Spirits under their own Certificates, as formerly; and any Diſtiller uſing ſuch Certificates for fraudulent Purpoſes, to forfeit Licence and all Utenſils of Trade, beſides being liable in ſuitable Penalties; and it ought to be competent to prove the Offence by his own Oath.

19. That no Stills or Worms, except ſuch as are at Uſe, ought to be allowed to remain in the Still Houſe, or in any Houſe connected therewith, but to be delivered over to the Cuſtody of the Officer.

20. That any Alteration not authorized by Law in the Form of the Diſtilling Apparatus, or any Increaſe in the Capacity of the Still or Head (excepting the Ten

per Cent. Increaſe in the Event of the Deſtruction of the Still, as at preſent allowed) without entering and paying Duty for ſuch Increaſe retroſpectively from the Date of the Licence, ought to incur a Penalty in Proportion to the licenſed Capacity, beſides Forfeiture of the Licence; and the Work in which ſuch Fraud is committed ought to be ſhut up for Twelve Months.

21. That as every Fraud committed by a Diſtiller is an Injury done to every other Individual of the Trade, as well as to the Revenue, any Exciſe Officer, or any Perſon or Perſon authorized by Government, ought to have full Power to enter into and examine any Diſtillery at any Time.

22. That ſuch Acceſs ought to be free and immediate at all Times, by Day and by Night, under ſuitable Penalties.

23. That all Pipes, entering into or going out from the Still, ought to be conſpicuous, and in no way hid or concealed by Building or Works of any Kind.

24. That all Penalties, while adapted to the Nature and Extent of the Fraud, ought alſo to be proportioned according to the Extent of the Entry.

25. That the tedious and vexatious Modes now followed in regard to Revenue Proſecutions call in a very particular Manner for the corrective Hand of the Legiſlature.

26. That as there are many old Laws ſaid to be in Force, regarding the Diſtilleries, with which the Traders are not well acquainted, and againſt which they may tranſgreſs through Ignorance; it appears to be juſt that theſe ſhould either be reſcinded or ingroſſed in a new Law, ſo that the Diſtiller might have the whole of his Duty before him.

27. That the Officers of Exciſe neglecting their Duty, or conniving at Frauds, upon Complaint of any Diſtiller or of any other Perſon, ought to be ſubjected in exemplary Puniſhment.

28. That the Salaries of Exciſe Officers are, in the Opinion of this Meeting, too ſmall.

29. That, in the Opinion of this Meeting, there ought to be but one Rate of Duty for the Whole of Scotland; but if this ſhall not be thought expedient by the Legiſlature, there ought to be only Two Diſtricts; the Lowland to include the preſent intermediate Diſtrict; and, if the Highland Diſtillers be effectually prevented from drawing Supplies of Grain from the Lowland Diſtrict, and from conveying Spirits into the Lowland Diſtrict, ſo bounded, the Lowland Diſtillers do not wiſh to complain, however low the Highland Duties may be.

30. That Diſtillers in the Lowlands ought to be prohibited, under ſuitable Penalties and Forfeitures, from being connected, directly or indirectly, in any Highland Diſtillery, or in the Diſtillery Buſineſs with any Highland Diſtiller: And the like Prohibition, Penalties and Forfeitures ought to operate to the Prevention of Highland Diſtillers from being connected in the Diſtillery Buſineſs in the Lowlands.

31. That the more effectually to guard againſt Abuſes ariſing from any Diſtinction in the Highland Duties it would, in the Opinion of this Meeting, be expedient

that more adequate Proviſions, than heretofore, ſhould be enacted with regard to the buying, in the Lowlands, of Highland made Spirits; the buying of ſuch in the Highlands for Importation into the Lowlands; the carrying and conveying of ſuch; and alſo with regard to the furniſhing of Grain or Malt by Farmers, Maltſters, or others, for Diſtillation in the Highlands; and the carrying and tranſporting of ſuch Grain or Malt.

32. That a Reviſal of the Laws againſt unlicenſed Diſtillation appears likewiſe to this Meeting to be neceſſary: The ſelling of Grain or Malt for the Uſe of unlicenſed Stills, the carrying and conveying of their Supplies or Produce, the buying of their Spirits, or harbouring ſuch, ought to be more effectually guarded againſt. Illicit Diſtillation being generally carried on in the Name of Perſons incapable of paying Penalties, as a Cover to more ſubſtantial Defaulters, renders it expedient that the Puniſhment ſhould in certain Degrees attach to the Perſon, ſuch as being ſent to ſerve in the Navy or in the Army Abroad, and in ſome other Manner with regard to thoſe unfit for ſuch Service; but that the diſcovering of Partners in the Offence, to the Effect of Conviction and Recovery of Penalties, ſhould operate Freedom to the Diſcoverer. Cattle and Carts, &c. ſeized in the Act of carrying, might be reſtored to the Owner upon his diſcovering, and Proof obtained of the actual Furniſher and Diſtiller.

33. That the Occupiers of Houſes and Lands, on whoſe Premiſes unlicenſed Diſtilling is, or ſhall have been carried on, knowingly, ought to be made liable in Statutory Penalties, as formerly; and the Offence to be admitted to Proof by the Oath of the Defendant.

34. That adequate Proviſions for encouraging the Diſcovery and Seizure of illicit Stills, and for puniſhing Connivance in the Officers of Exciſe, appear to be requiſite.

35. That Foreign Smuggling requires, and in the humble Opinion of this Meeting might admit of being ſtill more effectually guarded againſt in the Wiſdom of the Legiſlature, notwithſtanding the great Attention already beſtowed upon that Subject.

36. That the Drawback on Malt exported is highly injurious to the Diſtillery Revenue, and the Britiſh Diſtiller, it operates as Bounty to the Foreign Diſtiller, and enables him to ſmuggle his Spirits at a low Rate; while the Revenue from Malt alſo ſuffers greatly from the Frauds committed by the Maltſters working for Exportation.

37. That it would tend to the Advantage of Agriculture and Commerce, if the Privilege of manufacturing Spirits for Exportation were more eaſily and more generally attainable by the licenſed Diſtillers than under the preſent Law.

With regard to the Quantum of Licenſe Duty, the Members of this Meeting have ſtated their Sentiments to Dr. Jeffray, of Glaſgow, who, in his official Connection with the Scots Diſtilleries, has favoured the Meeting with his Preſence, and who is requeſted to communicate their Sentiments to Government.

The Meeting reſolved to appoint Two Committees of their Number, One for the Eaſtern and One for the Weſtern Parts of the Lowlands, to conſider of the moſt proper Model of Stills, and of ſuch Alterations with regard to the Diſtillery Export Law as it might be proper to ſuggeſt; the Two Committees to communicate their Sentiments, and to report the Reſult to a ſuture General Meeting of the Trade.

The ſollowing Members to be of the Committees:

For the Eaſt,	For the Weſt,
Meſſrs. Duncan Montgomerie,	Meſſrs. Matthew Brown,
James Haig,	James Miller,
James Stein,	James Hervey,
Thomas Smith, and	James Walkinſhaw, and
William Glen,	Daniel M'Farlane,

and any other Members of the Trade, who chuſe to attend either Committee.—Three of the Number to be a Quorum.

Reſolved, That the Thanks of this Meeting be preſented to Dr. Jeffray, for his Exertions towards improving the Syſtem of the Scots Diſtilleries; and for his Aſſiſtance at the preſent Meeting—The Preſes delivered the Thanks of the Meeting to Dr. Jeffray accordingly.

Reſolved, That the Thanks of this Meeting are due to Mr. Montgomerie for the Propriety with which, as Preſes, he has conducted the Buſineſs of the Meeting.

Reſolved, that theſe Reſolutions be ſigned by the Preſes in Name of the Meeting, and afterwards delivered to Dr. Jeffray, with a Requeſt that he would tranſmit the ſame in ſuch Manner as to be laid before any Committee of the Honourable the Houſe of Commons, which may be appointed to ſit upon the Scots Diſtilleries.

Dun. Montgomerie, Preſes.

Appendix (C. 2.)

PROCEEDINGS of a GENERAL MEETING of the LICENSED DISTILLERS in the LOWLANDS, held at Edinburgh, 22d May 1799.

Edinburgh, 22d May 1799.

AT a General Meeting of the Licenſed Diſtillers in the Lowlands of Scotland:

PRESENT,

Meſſrs. William Glen,	Mains of Linlithgow.
Duncan Montgomerie,	Inverkeithing.
John Harvie,	Yoker.
Andrew Stein, for Mrs. Whitehead, at	Cowie.
James Stein, for Canonmills Company, and for Robert Stein and Company,	Kilbagie.
Andrew Stein,	Hattonburn.
John Haig, for James and John Haig,	Lochrin.
Mathew Brown, for Brown, Gourlay, and Company,	Paiſley.
James Miller,	Craigend.
John Philp, for John Philp and Company,	Doll,
John Bald, for John Bald and Company,	Alloa.
Andrew Taylor,	Linton Bridge.
William Aitcheſon,	St. Clements Wells.
John Stein, Kennetpans, and for William Haig,	Kincaple.
Robert Spears,	Kirkaldy.
Robert Walkinſhaw, for David Caſſils and Company,	Kepp.
Daniel McFarlane, Paiſley, and for Mrs. Harvie,	Gallowhill.
Robert Menzies,	Paiſley.
James Hervie, for Hervie and Company,	Paiſley.
James McFarlane, Paiſley, and for Peter Wright,	Paiſley.

Mr. MONTGOMERIE choſen Preſes.

THE Preſes ſtated, that the preſent Meeting was called at the Deſire of many of the Lowland Diſtillers, to afford an Opportunity of delivering their Sentiments upon the preſent State of the Trade, and in Expectation that ſomething would before this Time have been known, as to the future and permanent Regulation of the Diſtilleries, ſo anxiouſly deſired not only by the Traders themſelves, but by every Perſon connected as well with the agricultural Intereſts of the Country as with the numerous Dealers in Corn and Spirits.

But in reſpect nothing is yet known as to the Determination of the Enquiries inſtituted by the Honourable the Houſe of Commons on this Subject, the Meeting confined their Buſineſs chiefly to Matters of private Concern.

Before concluding, however, it was unanimouſly Reſolved, That the Members of this Meeting (compoſing the whole licenſed Diſtillers in the Lowlands of Scotland, excepting Four, who are neceſſarily abſent) would cheerfully come forward to pay ſuch a Duty to Government upon a pure Licence Syſtem (whether it be determined by the Legiſlature that the Spirits ſhould be ſent out by Certificates or by Permits) as ſhould, upon fair and aſcertained Principles, be deemed conſiſtent with the Intereſts of the Public and of the Trade; and they are of Opinion, that a Licence Duty of about £. 150 per Gallon, would produce a Revenue of nearly £. 350,000 per Annum, on the Lowlands of Scotland, independant of the Highland Diſtrict, upon the Suppoſition that the preſent intermediate Diſtrict ſhould form a Part of the Lowland Diſtrict; but that to accompliſh this the moſt vigorous Meaſures of Protection againſt Smuggling will be neceſſary.

That if the Licence Syſtem, uncombined with Survey, is not in the Wiſdom of the Legiſlature to be reſtored to the Diſtilleries of Scotland, this Meeting are of Opinion that they are entitled, under the Treaty of Union, to claim from the Britiſh Legiſlature to be placed on the ſame Footing, in the Mode of collecting the Duties, with the Engliſh Diſtilleries, ſo as they may be enabled to meet the latter in the Market with equal Advantages, each having a free Communication of the Markets of both Parts of the united Kingdom; for it is not enough to ſay that both Countries will be upon an equal Footing, by having the ſame Rate of Duty nominally impoſed upon each, while the Mode of charging the Duty and of putting the Law in Execution is different. At the ſame Time, the Meeting are decidedly of Opinion, that a pure Licence Syſtem, while it will be collected at the leaſt Expence, and be the leaſt troubleſome to the Trader, will produce a much higher Revenue to Government than any other Mode which the Ingenuity of Man can deviſe.

That if the Licence Syſtem ſhall not be reſtored, after having been declared permanent by an Act of Parliament paſſed a few Years ago, upon the Faith of which the Scots Diſtillers expended very large Sums in the Erection of Works, and if a Law is to be ſubſtituted, which ſhall either amount to a Prohibition, or, which is the ſame Thing, throw the Buſineſs into the Hands of Smugglers, they conſider themſelves entitled to claim from the Equity of Government, that thoſe Works ſhould be taken off their Hands at a fair Appraiſement, as has been recently claimed by the Proprietors of the Salt Works in Scotland in ſimilar Circumſtances.

The Meeting having heard the Opinion of the Committees appointed by the laſt General Meeting at Falkirk, with Regard to the Conſtruction or Model of a Still, who had come to no fixed Reſolution on that Point, are of Opinion, that if a Model is adopted, it ought to be of the moſt approved Conſtruction, the Duty being always proportioned to its known Power. But at the ſame Time, if the Legiſlature ſhould think it immaterial whether a Model be adopted or not, the Trade will moſt willingly acquieſce.

With Regard to the Size of the Stills to be licenſed in the Lowlands, the Meeting adhere to the Reſolution entered into at Falkirk, which ſtated the loweſt Size at 40 Gallons, and the higheſt Size at 70 Gallons, both including the Head. But if the Legiſlature ſhall think it preferable to have only One Size, the Trade will be well ſatisfied to have that reſtricted to 40 Gallons, including the Head.

That the Meeting continue of the ſame Opinion as expreſſed in the Minutes of the laſt Meeting at Falkirk, that there ought to be only One Rate of Duty over all Scotland; but if the Legiſlature ſhall ſee it juſt to form a Highland and a Lowland Diſtrict, this Meeting are clearly of Opinion, that no Spirits made in the Highlands ought to be permitted to come into the Lowlands upon Payment of an equalizing Duty, or under any other Regulation whatever, unleſs the Spirits ſhall be manufactured in the Highlands under the ſame Regulations, and be ſubject to the ſame Duty at the Place of Manufacture, as if they had been made in the Lowlands; any Thing ſhort of this would be deſtructive of the Lowland Diſtillery, and of all Revenue to be expected from it.

There was produced and read a Letter from David Caſſils and Company, licenſed Diſtillers at Kepp, in the Shire of Stirling, ſtating the alarming Increaſe of illicit Diſtillation in their Neighbourhood; which Statement, and the general Prevalency of illicit Stills, the Meeting feel it in a particular Manner incumbent upon them humbly to repreſent to the Conſideration of Government.

Reſolved, That theſe Minutes, and alongſt therewith the Letter of Meſſrs. David Caſſells and Company, be tranſmitted by the Preſes to the Right Honourable Sylveſter Douglas, Chairman of the Honourable the Scots Diſtillery Committee of the Houſe of Commons, with a Requeſt that Mr. Douglas would be pleaſed to lay the ſame before the Committee.

Duncan Montgomerie, Preſes.

Appendix (C. 3.)

LETTER from DAVID CASSILS and Co.; dated Glaſgow, 20th May, 1799, referred to in the Proceedings of the Meeting at Edinburgh.

Glaſgow, 20th May, 1799.

Sir,

AS we cannot perſonally attend the General Meeting of Lowland Diſtillers, to be held at Edinburgh, upon Wedneſday the 22d Current, and underſtanding you are to be there, we requeſt of you to ſtate to the Meeting the alarming Increaſe of illicit Stills on both Sides of the Line of the Intermediate Highland Diſtrict, and farther up the Country; where Smuggling of that Deſcription is now carried on with an Audacity which bids Defiance to all Law. In January laſt, our John Caſſils having gone to the Neighbourhood of the Village of Bochlivie, with a Party of Three Exciſe Officers and a Conſtable, to endeavour to make a Seizure of ſome of theſe Stills, they were deforced by a numerous Mob, after having ſeized One Still of about One hundred Gallons, beſides the Head, and a large Copper. In this Diſtillery there were no leſs than Ten fermenting Tuns at work; the Party ſucceeded in deſtroying the Materials and Diſhes; they ſeized the Worm, and a conſiderable Quantity of Malt, but theſe were forcibly taken from them by the Mob. The ſame Day they ſeized Two other Stills at work, and deſtroyed the Materials. It was on their Retreat from making theſe Seizures, that the Party were aſſaulted and deforced, and John Caſſils was cut and mangled in a moſt ſhocking and dangerous Manner. The largeſt Still was ſaid to be the Property of Donald M'Neild, in Drymen, and was wrought in a Glen, upon the Farm of Ballat, belonging in Property to John Monach, and within Two hundred Yards of Monach's Place of Reſidence. The Officers employed were Mr. Robertſon at Sterling, Mr. Fleming at Kepp, and Mr. Graham at Bochlivie.

Since that Time Mr. Walker, Superviſor at Sterling, and another Officer, were deforced in attempting to make a Seizure of a Smuggling Still from David Thomas, near Bochlivie, who had no leſs than Two charged Muſkets and a Bull Dog, for the Protection of his illegal Work. The firſt-mentioned Caſe was repreſented to the Board of Exciſe, but no Steps were taken thereon, ſo far as known to us.

We are of Opinion, that theſe Circumſtances ought to be ſtated by the Body of the Trade, to the Committee of the Houſe of Commons, with an earneſt Solicitation for an adequate Remedy. And as it conſiſts with our Knowledge, that the Smugglers are openly ſupplied with Malt by regular licenſed Maltmen, we conceive that it will not be a difficult Matter to deviſe a proper Check to that Source of the Evil.

We are,
Sir,
Your moſt obedient Servants,
(Signed) *David Caſſils* & Co.

Mr. Walkinſhaw, Glaſgow.

Appendix (C. 4.)

LETTER from Mr. ROBERT MURRAY to GEORGE ROSE, Eſquire; dated Hartfield, near Tain, 15th April, 1799.

Hartfield, near Tain, 15th April, 1799.

Sir,

THOUGH deſtitute of the Honour of your perſonal Acquaintance, I beg leave, in conſequence of a Recommendation to me (as a licenſed Diſtiller) by the Collector of Inverneſs, on the preſent Occaſion, of Government being engaged in the framing a new Diſtillery Law, to take the Liberty of preſently addreſſing to you on this Subject, a State of the ſeveral Facts, not only carefully collected from moſt others in the Neighbourhood, of the moſt intelligent Perſons in the Trade, but alſo that of my own Experience in that Buſineſs. And although we do not doubt but what ſhall be now ſtated, may differ a good deal in Subſtance from many other Statements you may have been furniſhed with from even ſeveral of the Highland Diſtricts, and however reſpectable may be the ſeveral Characters in other Reſpects, who have advanced their Opinions, as the preſent Statement proceeds ſolely upon the moſt infallible *Criterion*, that of *real Experience*, I have no Heſitation to offer, whenever called upon, to ſupport the Facts by the moſt *poſitive Proof*.

With reſpect to the evident, and now clearly demonſtrated, great Diſproportion of the Duties *really* paid by the Highland Diſtiller, to what is paid by the Lowland Diſtiller, that being a Subject already ſo cleared up, as not to require a ſingle Argument at preſent on it; what we conſider ourſelves at preſent only called upon for our Opinion, and *only neceſſary* to ſtate the preſent Situation of the Highland Diſtillery; and what Regulations in that Law, abſolutely neceſſary to give juſt Cauſe of Satisfaction to *all* Parties, and to effectually remove the preſent great and juſt Complaint, both from the Government, on Account of the preſent great Defect in that Branch of Revenue in the Highlands, and the Individuals concerned, as well as the Public at large, on Account of the preſent Exciſe Laws on that Buſineſs.

In the firſt Place, in no Inſtance of Taxation did ever the Government act more wiſely and conſiderately than in the Diſtinction they made in the different Modes of collecting the Duties on Spirits in the Highlands and from the Lowlands; becauſe, from the ſeveral local Situations of theſe different Diſtricts, it is morally impoſſible they could be collected upon the ſame Plan. And had not the Government been ſo much impoſed upon by the unparalleled Arts and Addreſs of the Lowland Diſtillers, to have now departed ſo much from the original Spirit and Intention of the Highland Exemption at firſt; they would not have ſcrupled any reaſonable additional Burden the Trade could at all bear: But as Experience now clearly ſhews, that in the preſent State of the Diſtillery Law of the Highland Diſtrict, it is impoſſible ever for the Public to expect a Revenue, or Individuals find it their Intereſt to embark in the Buſineſs, a very material Alteration muſt of courſe take place. To then come to the Point, Sir, it is not the *Extent* of the Sum you demand of us, we have real Cauſe to complain of, but from our Market for the Spirits being on every Hand effectually cut off; firſt, by that what we muſt be forgiven to call odious Prohibition from the Low Country Market; and next, from the Home Market being totally glutted by ſmuggled Whiſkey, there being at preſent hardly the leaſt Hinder at all to every Perſon going on with private Stills that pleaſes; and next, the preſent (which turns out to be a very partial) Mode of collecting ſo much of the Duties on the Quantity of Spirits and Malt; and laſtly, the extremely confined State of the Law, in allowing ſo ſmall a Quantity to be diſtilled before the enormous Duty of 3*s.* per Gallon takes place.

We know it will be anſwered to the firſt Cauſe of Complaint, the Prohibition to the Low Country Market: "Give the ſame Duty the Low Country Diſtillers give, and you will have the ſame Market." We reply, we have proven to you we give much more Duty, if you will go by the faireſt Criterion to go by, that of the *Quantity* we ſhall ſend to the Low Country Market. You are now in full Poſſeſſion of the Facts, of what they pay per Gallon *at the Rate they work.* Aſk of us no more, *per Gallon,* for Liberty to ſend ours to their Market, and we will frankly give that, and let the *Permit* we get along with the Spirits for the Low Country, aſcertain the Quantity; the moſt infallible Method of preventing every Shadow of Fraud: A more fair and equitable Propoſition ſurely could not be made. Beſides, in place of the Highland Spirits hurting the Low Country Diſtillers Market, ſo much as they give out, as the Quality of Highland Whiſkey is ſo much ſuperior, and of courſe ſo much dearer, and the Bulk of the Low Country Whiſkey Drinkers, of that Sort of Perſons, they would not afford the Price; the Highland Whiſkey would of courſe be conſumed only by the many Thouſands of that Country, Natives in the Low Country, and others of the Low Country itſelf, in that Situation in Life, that they would not ſo much as *ſmell* the Low Country Stuff at any Price; though at the ſame Time the Revenue would reap an infinite additional Advantage by ſuch an Allowance, the Low Country Diſtillers would feel very little Difference; but if they ſhould feel a Difference, why in Name of common Senſe are they entitled to ſuch Partiality, when we are willing to pay as much as they do? Though the different local Situations of the Country obliges Government to adopt a different Mode of raiſing the Duties, yet if they pay the ſame Duty for the ſame *Quantity,* what does it ſignify to Government by what Mode it is raiſed?

But although this is one great Bar to the Succeſs of the Diſtillery in this Country, it is not the principal one; the principal, and what will ever be an *inſurmountable* Bar to Licenſed Stills in this Country, is the unparalleled Length that private diſtilling is carried to, through the evident Defect of the preſent Law in that Reſpect. It is true, the Law allows of ſuch Fines being impoſed, as would appear ſufficient to deter any Man in his Senſes from adventuring in the Practice. But where is the Uſe of authorizing a Juſtice of Peace Court to impoſe a Fine of £.400 to £.500 Sterling, while they have in *their Power* to reduce that Fine *(and which they in general always do)* to 10*s.* while it may be theſe very Juſtices are getting 20*s.* to 24*s.* for their Boll of poor Highland Bear; by this Trade being encouraged, when at the ſame Time (as was the Caſe this Seaſon) that the fineſt rich Grain of the Low Country was ſelling at 14*s.* It is ſubmitted, what great Hope of Protection is the licenſed Diſtiller to expect, while the Law is as at preſent; or how is it to be expected, One Man is to go on to pay from £.400 to £.500 Sterling a Year, for a licenſed Still, when all his Neighbours are going on in his immediate Neighbourhood, without being in the leaſt Danger of paying as many *Pence.* At the laſt Annual Exciſe Court, before the Juſtices in this County of Roſs, it was computed there were near 500 private Diſtillers brought before it. Surely, a dreadful Number in One County! when they were, I believe, all fined: But, how much! many *Five Shillings Sterling,* and none exceeding 10*s.* It is true, they ſometimes loſe a *white Iron Still,* that coſts them 10*s.* to 15*s.* more; and this, Sir, is all the Damage: A pretty hopefull Method, indeed, to protect the Revenue and the fair Trader. Collector Tulloch, of Inverneſs, this laſt Seaſon, ſeeing the little Redreſs he had Cauſe to expect from the Juſtices, attempted another Method, which the Law allows, that of reporting them all to the Solicitor of Exciſe, for Proſecution before the Court of Exchequer: But here again he was alſo diſappointed; for, it ſeems, that *by Law* the Solicitor has a diſcretionary Power to quaſh or go on with theſe Proſecutions or not, as *he pleaſes.* The Highland Smugglers, through the Intereſt of their Landlords or other Patrons, ſoon found no great Difficulty of getting the Solicitor to believe them to be ſo little worth his Notice,

tice, on Account of the old preached-up Excuſe of Poverty, that he never troubled himſelf about the Matter. Thus every Channel and Method of Redreſs being effectually got the better of the Law at preſent affords, if Smuggling was prevalent before, it is now beyond all Bounds whatever, to that Degree, that were the preſent Duties reduced to the One Half, it is hardly expected there would be One licenſed Still in all the Country. Indeed the few that are at preſent may be called next to nothing, to what might be and were before. It has been proven there were near 500 private Diſtillers in *One* County at *One Court*. Surely, they would do as much at any Rate as 100 licenſed, and if this Hundred paid the preſent Duty of £. 400 to £. 500 each, here is an evident Depredation on the Revenue, to the Extent of above £. 40,000 a Year in *One County*; but ſuppoſe it only the Half, which muſt be far below the Mark, it is ſubmitted what an Object would this not be for Government in theſe Times of ſo much Uſe for Money, to take the moſt effectual Meaſures to remedy ſo extraordinary an Evil.

We are aware, Sir, that however much you may have been applied to, to lower the Duties, you have not been much troubled with Facts of this Sort; and though the preſent Duties are high beyond what could be expected to be ſupported, yet, Sir, remove theſe Evils, and with a few other very trifling Regulations, and we will pay even the preſent Duties. In place of, firſt, a Licence Duty on the Content of the Still, and a Duty on Malt and Spirits, let it, for *Home* Conſumption, be a Licence on the Content of the Still *only*, ſay £. 13. per Gallon in full of Licence, Malt and Spirit Duty; only give us a little more Allowance of both Malt and Spirits. Say, in place of the preſent Allowance of 2,800 Gallons of unmixed Spirits for a 40 Gallon Still, you allow 4,000 Gallons, and a proportionable additional Quantity of Malt; and if you think of allowing us a Liberty to ſend to the Low Country, let the Method of aſcertaining that Duty be, by, firſt, a Calculation of what Duty the Low Country Diſtillers will pay by ſuch a Rate as may now be impoſed on them. Next, let it be calculated what we pay at the Rate we are allowed to work, and then when the Difference is found, let that Difference, *if any*, be paid on Receipt of the Permit for the Low Country; this it is preſumed is really ſo evidently fair a Propoſal, as cannot with any Shadow of impartial Juſtice be objected to.

My Reaſons for preferring only one Cutt in full of both Licence, Spirit, and Malt Duty, are Two very ſubſtantial ones; firſt, it ſecures to the Revenue the Certainty of not being defrauded of any Part of the Spirit and Malt Duty, either by Colluſion with, or the Trader cheating the Officer, which in remote Places of the Highlands would be an eaſy Matter to do, or the Revenue behoved to keep an Officer at each Still, which would be a ridiculous Expence, whereas by the propoſed Plan One Officer might ſurvey a Half Dozen, even though at a conſiderable Diſtance. My other Reaſon for this Plan, where one Trader had a greater Opportunity of ſhifting the Duties than another, he then hurt his Neighbour by thus having in his Power to *underſell* his Neighbour's Prices. For Inſtance, as a poſitive Proof of this Fact, I had laſt Quarter the Sum of £. 61. to pay of Malt and Spirit Duty only, whereas the Charge againſt my next Neighbour for a Still of the ſame Size, only a few Miles farther up the Country, was no more than about £. 25. Sterling. And the Reaſon for increaſing the allowed Quantity of the Spirits and Malt, is, becauſe we really cannot ſupport the preſent Duty without this Allowance, and if you ſhould not increaſe the Allowance, Perſons of the already mentioned Deſcription will have the Benefit of the Increaſe without thanking you for it.

Thus, Sir, I have pointed out to you the real Fact of the preſent great Cauſes of the Ruin of the Diſtillery, and conſequently of that Branch of the Revenue in this Country. Adopt the propoſed Regulations in the Trade, and effectually check that *primary* *mory* Cauſe of all its Ruin, that of *private Diſtilling*, and you certainly then enſure to the Public a very reſpectable and certain Branch of Revenue, even from the Highland Diſtricts. It will probably be aſked, how is private Diſtilling to be effectually ſtopped in the Highlands? Though we do not doubt but there may be ſeveral effectual Methods that could be adopted, yet there is one very ſimple and eaſy one, which, from our Knowledge of the *Diſpoſitions and Situations* of the moſt of that Deſcription, we think would prove a very effectual one. In place of only One Officer ſtationed as at preſent to a Diviſion above 50 Miles wide, let a certain Number of *Courſing* Officers be ſtationed in each particular Diſtrict to detect the private Diſtillers, with a ſmall Premium for each Still they catch. Let then the preſent Law be only ſo far varied, that in place of impoſing a Fine of £. 400. you will put it out of the Power of Juſtices to make it *leſs* than 400 *Shillings*, and thoſe that cannot pay that, to either remain Six Months in Priſon or ſerve in His Majeſty's Army or Navy, and let each Offence be obliged to be tried within Three Months after Diſcovery. And with a Right to the Exciſe Officer, if he thinks the Juſtices partial, to appeal either to the Quarter Seſſions, or the Court of Exchequer, and failing the Perſons proſecuted being thereafter found in Ability to pay the Expence of the Appeal, in the Event that the Judgment of the Juſtices is found wrong, that they themſelves ſhall be made liable to the Officer for it. If this is adopted, we are ſure it will prove one effectual Plan to ſtop them. Should, however, the Government ſtill continue to overlook, at the evident Expence of not leſs than above £. 200,000. a Year of its Revenue, theſe Practices, though it may in ſome Degree hurt the few Individuals concerned, to give up a Buſineſs they have been at a good deal of Expence in erecting, the beſt Sort of Conveniency the Nature of the Country will afford, to carry on this Buſineſs. The Government will in End ſee what Thanks they will have for making ſo laviſh a Sacrifice.

I fear I have intruded too far on your Patience on this Subject; but it being of ſuch Conſequence to all concerned, and that if not now attended to may not be again ſo eaſily remedied, I hope you will excuſe the preſent Liberty; and I have the Honour to remain with the greateſt Reſpect,

Sir,

Your moſt obedient and very humble Servant,

R^{t} Murray,

Licenſed Diſtiller at Hartfield, near Tain.

Geo. Roſe, Eſq.

Appendix (C. 5.)

LETTER from Mr. ADAM DAWSON to the Right honourable SYLVESTER DOUGLAS; dated Bonnytown, by Linlithgow, 4th June, 1799.

Bonnytown, by Linlithgow, 4th June, 1799.

Sir,

I HOPE you will pardon the Liberty I have taken; but as you are Chairman of the Committee for the Scotch Diſtillery, I beg leave to mention that from the backward Spring there is every Reaſon to believe that the Harveſt in Scotland will be nearly One Month later than uſual, unleſs we have a very fine Summer.

As many of the Diſtillers have already given up their Works for this Seaſon, and I have every Reaſon to believe others will in a Month or two, who will begin again on the new Licence, I hope you will ſee the Propriety of granting the Licences from and after the 10th of November, in place of the 10th of October, which may be a Mean of keeping the Markets on a ſteady Footing, as the Barley will then be coming freely forward for Sale.

Your paying Attention to the above, will be conferring a Favour on,

Sir,

Your very humble Servant,

Adam Dawſon.

Appendix (D.)

LETTER from Mr. WILLIAM WATSON to the Right Honourable HENRY DUNDAS; dated Auchtertyre, 29th March, 1799.

Auchtertyre, 29th March, 1799.

Right Honourable Sir,

HAVING been from Home on the 19th, the uſual Time of tranſmitting the Return of the Weſtern Troop of Forfarſhire Gentlemen and Yeomanry Cavalry, I have now the Honour to incloſe it herein.

I have alſo uſed the Freedom to trouble you with the Conſideration of the following Suggeſtions reſpecting the Scots Diſtilleries, which, with all Submiſſion, I humbly preſume, if adopted, would add much to the Revenue under that Head, make the Benefits ariſing from Diſtillation equal over Scotland, and compleatly remedy the late Complaints of the Lowland Diſtillers, namely, the ſmuggling of Whiſkey from the Highlands.

Firſt, I would propoſe, that the Commiſſioners of Exciſe for Scotland, who have it fully in their Power (from the Gentlemen in the different Parts of the Country) to collect the moſt accurate Information of the Places moſt proper for Diſtillation being carried on, ſhould, after receiving ſuch Information, fix on the Places in Pariſhes, or Diſtricts of Pariſhes, where Diſtillation of Spirits, under Government Licence, ſhould be allowed, and at the ſame Time fix the Content of the Stills to be wrought at each Place.

Secondly. That at a fixed Time afterwards, the Leave to work ſuch Stills ſhould be let by public Auction, to the higheſt Bidder, for One Year; the Perſons preferred granting Bonds, with ſufficient Sureties, to the Satisfaction of the Commiſſioners of Exciſe, or other Perſon to be appointed as Inſpector of Securities, for Payment of the Sums offered, by ſuch Proportions as ſhould be ſettled by the Legiſlature, the firſt Proportion being always prompt Payment.

Thirdly. That over and above the Sum offered and accepted, for Leave to work ſuch Stills for a Year, the Perſons having them ſhould be obliged to pay the preſent Malt Duty (or ſuch other as ſhould be deemed proper) for each Buſhel of Malt uſed by them in Diſtillation during the Currency of the Year, to be aſcertained according to the Survey of the Exciſeman attending the making of Malt for ſuch Stills, and that no Brewer of Ale ſhould have Leave to uſe one of theſe Stills.

The Reaſons I would advance for the Adoption of the foregoing Method, and its having the Effects before noticed, are theſe: Firſt, as to Increaſe of the Revenue; at preſent there are few or no licenced Stills North of the River Tay, in Scotland, therefore all the Spirits diſtilled in this great Proportion of it, pay no Licence or Spirit Duty, and in a great Part, I preſume, no Malt Duty; whereas, were licenſed Stills allowed in the Way ſuggeſted, the Perſons who held them would be careful for their own Sake and Profit, to inform againſt and prevent all illicit Diſtillation within the Bounds which their Licence bore (and indeed few, I reckon, would attempt it) conſequently a Revenue would ariſe from almoſt the whole Malt and Spirits made in Scotland; and was the Liberty of Sale of the Spirits, made at ſuch licenſed Diſtilleries, free all over Scotland, by an Exciſe Permit, this would make them all vie with each other who ſhould make the beſt and moſt wholeſome Spirit, knowing that the beſt Quality, at an equal Price, would always find the readieſt Market.

2dly. As to the Benefits ariſing from diſtilling to the Country, being equal over this Part of the Kingdom, the Growers of Barley, however remote from a Sea Port, would have a near Market for ſelling their ſurplus Grain to the licenſed Diſtiller, and a much eaſier Delivery than at preſent, when perhaps ſome ſend it upwards of Twenty Miles.

3dly. As to preventing Smuggling, complained of by the Lowland Diſtillers, the Reaſons given under the firſt Head would, it is preſumed, fully remedy this Complaint.

If the foregoing Suggeſtions meet, after Conſideration, your Approbation, I ſhall be much gratified; if otherways, and ſhould all or any of them be reckoned improper, I beg you will have the Goodneſs to forgive the Trouble I have taken the Liberty to give you. I have the Honour to be, moſt reſpectfully,

Right Honourable Sir,

Your moſt obedient and

moſt humble Servant,

Will. Watſon.

Appendix (E. 1.)

Firſt Memorial of JOHN STEIN, Eſquire, reſpecting the Scotch Diſtillery.

London, 24th April 1799.

THE Committee having frequently expreſſed themſelves willing to hear my Sentiments at large on the Subject which has engaged their Attention, I intended to have done myſelf the Honour of laying before them what occurred to me towards the Cloſe of the laſt Seſſion; but, as I could not expect entire Credit for Impartiality in a Queſtion which conſiderably involves my private Intereſt, I thought it more becoming to delay any written Remarks until the experimental Law which the Committee recommended ſhould be tried. I had no other Motive for the Delay, becauſe the Experience of a Number of Years, and an extended Acquaintance with the Diſtillery under every Form of Regulation, had ſufficiently convinced me that a ſimple Licence upon the Still was the only Mode of Taxation by which the Revenue could be ſecured, and the Manufacturer protected. I was alſo well convinced, that the Reſult of the Experiment of an Admixture of Survey, even in the ſhort Period of the Prorogation of Parliament, would do much to ſatisfy the Committee how utterly inapplicable that Syſtem is to the Diſtillery of Scotland.

In my Opinion, it was a Miſtake to ſuppoſe that a Conjunction of the Survey with the Licence would unite the Advantages of both Modes, becauſe the great and ſalutary Influence of the Licence proceeded entirely from the Excluſion of the Survey; in fact they are quite incongruous, and, by attempting to blend them, you will ſecure nothing but their Defects; for you will preſerve nothing of the Licence but the Celerity of working, which is the principal Objection that has ever been urged againſt it; and you will retain the whole and unmitigated Evil of the Smuggling, which is inſeparable from the Survey.

I think, therefore, the grand Queſtion remains ſtill undecided by the Committee, and while it remains doubtful, I conceive that all ſubordinate Enquiries, and all Regulations, either reſpecting Smuggling or Duty, are of very little Importance to the licenſed Diſtillers of the Lowlands.

Yet this is a Queſtion not difficult to be ſolved if any Faith is due to Experience, for probably there is ſcarce a Check which the Ingenuity of Man can deviſe, that was not adopted to render the Syſtem of Survey effectual during the many Years that it continued. Nevertheleſs, it is well known that it completely failed in every Reſpect, ſerving only to torment the Manufacturer without ſecuring the Duty, whereas the Syſtem of Licence, though much interrupted by the Circumſtances of the Times, improved the Revenue comparatively without Expence, and gave the moſt certain Indications of being adequate, if extended over all Scotland, to produce every Effect which can be deſired by the Legiſlature or the Diſtiller.

Thoſe who reſort to the Engliſh Diſtillery for an Argument in Favour of Survey, in the firſt Place beg the Queſtion, by aſſuming, that the Duty is well collected in that Manufacture. All that we know is, that of late Years we have heard no Complaints to the contrary. But, even admitting the Fact, it is neceſſary to attend to the Circumſtances of the Two Countries.

In England the Diſtillers are not above Twelve in Number, and thoſe chiefly in London. Their Works are of great Extent, and for that Reaſon more open to Survey; they have no domeſtic Smuggler to compete with, and by forming themſelves

ſelves into a Sort of Fraternity, they can regulate their Prices according to the Duty. In ſhort, every Circumſtance tends to a general Regularity and Uniformity, which in a great Degree remove the Temptation to ſmuggle, and therefore the Tax may probably be collected with ſufficient Accuracy by a Survey of the Waſh which is to be diſtilled. If the ſame Mode could be introduced into Scotland with ſimilar Advantages, I and every other regular Diſtiller would court the Syſtem of Survey inſtead of oppoſing it.

But in Scotland the Diſtillery is in a Thouſand Hands. It is not confined to great Towns or to regular Manufactures, but ſpreads itſelf over the whole Face of the Country, and in every Iſland from the Orkneys to Jura. There are many that practiſe this Art who are ignorant of every other, and there are Diſtillers who boaſt that they make the beſt poſſible Whiſkey who cannot read or write, and who carry on this Manufacture in Parts of the Country where the Uſe of the Plough is unknown, and where the Face of an Exciſeman was never ſeen. Under ſuch Circumſtances, it is impoſſible to take Account of its Operations; it is literally to ſearch for Revenue in the Woods or on the Mountains.

Of this vaſt Number of Diſtillers, there were but a few under the Survey who entered their Works in the Manner required by Law. The reſt were Smugglers, and of courſe paid no Duty. Accordingly, the higheſt Sum that was at any Time collected before the Year 1780 from the Diſtilleries was under £. 13,500, although the Duty was at that Time Two Shillings and Eleven Pence per Gallon, and the Uſe of Spirits altogether as prevalent as at the preſent Time. It appears, therefore, that the Tax had not been paid for more than Ninety Thouſand Gallons for the Annual Conſumption of all Scotland. Now as that Conſumption, on a moderate Computation, may be rated at Three Millions and a Half of Gallons, it follows that One Thirty-ninth Part only paid the Duty.

In order to increaſe this Revenue, Government impoſed an additional Tax, and a more rigorous Survey of Courſe was inſtituted, in conſequence of which the principal Diſtillers, on whom the Duty almoſt excluſively fell, were compelled to abandon the Scotch Market, which was entirely occupied by the Smuggler. This produced the fallacious Appearance of an increaſing Revenue, the Tax having amounted in One Year to nearly £. 100,000, but this Sum was almoſt entirely the Produce of the Spirits exported to England.

The Failure of this Branch of Revenue did not proceed from Want of Attention on the Part of Government, or of Vigour in the Department of the Exciſe. On the contrary, the Diſtilleries had been a Matter of perpetual Regulation. At one Time the Duty was charged on the Quantity of the Low Wines and of the Spirits, regulated by the Gauge of the Waſh; but this Attempt at extreme Accuracy, as generally happens, defeated itſelf; and the Calculation was at laſt made on the Waſh only, allowing a Credit for ſuch a Portion of Spirits as a given Quantity of Waſh was ſuppoſed capable to produce.

With regard to the Rate of the Duty itſelf, all Proportions were tried, from a ſmall Sum upwards by gradual Increaſe to Three Shillings and Nine Pence Halfpenny per Gallon, and afterwards down to Two Shillings and One Penny. But none of thoſe Proportions were found to ſuit the Circumſtances of the Diſtillery, although adminiſtered by a greater Number of Exciſe Officers, and ſubjected to a greater Variety of Checks than had ever been known before in any Branch of Revenue.

The few Diſtilleries that were entered to work under the Authority of Law, were placed under the moſt ſevere Regimen of the Exciſe. A ſtrong Party of Officers was ſtationed in each, who mounted and relieved Guard with all the Regularity of military Diſcipline, ſubject to be frequently changed, and always under the active Controul of their Superiors of different Orders and Degrees. Their Vigilance was likewiſe aided by the conſtant Application of Locks and Seals, of curious Contrivance, to the Utenſils in every Stage of the Proceſs.

I had the beſt Means of judging of the Effect of thoſe multiplied Precautions during the laſt Three or Four Years of the Survey, for although at that Time I had no Concern in the Buſineſs, I happened to be intimately converſant with the Four principal Diſtilleries then in Scotland. In each of theſe was ſtationed a Number of Officers, whoſe Watchfulneſs and Integrity were at all Times ſubject to be put to Trial by the frequent and uncertain Viſits of ſuperior Officers. Yet, in Spite of all this Vigilance, I know that not One Third Part of the Waſh diſtilled in thoſe Works paid the Duty. Often, in the very Preſence of the Officer, has the Still been filled without his even ſuſpecting the Fraud, and Locks and Seals were never for Two Days together the leaſt Security againſt the Ingenuity of the Diſtiller.

I need not enter into a Detail of the Arts by which thoſe Frauds were cloaked, nor into any Deſcription of the more complicated Methods of managing the Stock and the Permits. Neither need I mention the occaſional Connivance of Officers, or the Way of obtaining it. It is not my Deſign to ſpeak invidiouſly of any Claſs of Men. Human Nature, in ſuch Circumſtances, it is to be feared, will always be the ſame. But it is to be deplored, when Civil Inſtitutions place Men in a Situation where the Inducement is ſo ſtrong to corrupt and to be corrupted.

The ſmaller Diſtilleries, it is pretty well underſtood, were ſtill more ſucceſsful in evading the Exciſe. Indeed they could not otherwiſe have exiſted, as the current Price of Whiſkey at that Time delivered at the Diſtillery, was conſiderably lower than the bare Duty.

Such was the Failure of the Exciſe Survey, where it could act with the moſt powerful Effect. When directed againſt the extended Body of the private ſmuggling Diſtillers, who ſupplied the general Conſumption of the Country, it haraſſed and annoyed them indeed, but it could not ſuppreſs them. As the Number of the Officers was increaſed, the Arts of the Smuggler were redoubled; and, as every one knows, it became a Kind of Buccaneering War; ſometimes the Diſtiller ſucceeding in his contraband Adventure by Stratagem or Force, and ſometimes the Exciſeman carrying off the illegal Spirits, or demoliſhing the Stills; but without the leaſt Proſpect or Expectation of the Conteſt ever coming to a Cloſe.

Indeed it was not the Intereſt of the Officers of Exciſe that it ſhould ever come to a Cloſe. The keeneſt Sportſman leaſt of all wiſhes to extirpate the Game. Their Intereſt, from the Solicitor downwards, does not depend on the Increaſe of Revenue; but (as it is well expreſſed by a Perſon of Eminence, whoſe Authority on this Subject is concluſive) *: "Fines and Confiſcations are continually in the Imagination of the Revenue Officer, from the Habit of reading Revenue Laws which inflict them; but he becomes more peculiarly enamoured of them, becauſe a large Share of them goes into his own Pocket. Such a Man thinks more of puniſhing Frauds than preventing them, of laying Traps to catch the Offender, than of a Regulation that would render the Offence impoſſible."

One cannot help being ſtruck with the bad Tendency of ſuch a Mode of Taxation, with regard to the Condition of the Manufacturer, as well as in reſpect of Revenue. It tended to oppreſs and overwhelm ſuch Diſtillers as had irrevocably embarked their Credit and Fortune in the Trade, by ſubjecting them to a Rate of Duty which it could not exact from others; it incorporated Fraud and Corruption

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* Sir John Dalrymple.

with the Implements of Trade; it perverted the Genius and Induſtry of the Diſtiller from the Improvement of his Manufacture, to the Means of bribing and deceiving the Officers, and occaſioned infinite Loſs by the Irregularity conſequent on ſuch a Derangement of Things. The Waſh was often neceſſarily uſed before it was properly fermented, and frequently it became acid by Delay. Sometimes it was impoſſible to avoid a Mixture of different Ages and at different Stages of Fermentation; the Conſequences of which are eaſily to be imagined.

The Commutation of the Tax on the Spirit to a Licence on the Still, was attended all at once with the happieſt Effects. As an Experiment, it was intended that the Duty ſhould not be taken too high, and accordingly Thirty Shillings on the Gallon of the Still was impoſed, which was eſtimated to be equal to Six Pence on the Gallon of Spirit, yet at this eaſy Duty, in the firſt Year of the Experiment, a great Increaſe of Revenue was obtained, comparatively without Trouble or Expence.

The Diſtillers being thus relieved from galling and vexatious Superintendance, always rendered more irkſome by private Pique and Reſentment, began to turn their Induſtry and Ingenuity to the long neglected Improvement of their Art, in which they are allowed on all Hands to have ſucceeded in an eminent Degree.

The late temporary Law has in ſome Meaſure damped thoſe Exertions, by reviving the Memory of the Severities and unequal Duty which baniſhed the Diſtillers from their own to a Foreign Market. The Confidence which they entertain, that a Meaſure ſo hoſtile to their Intereſts will ſoon be recalled, alone induces them to keep up their Manufactures. For the true Spirit and Effect of the Survey already begin to unfold themſelves; and the ſmaller Diſtillers, who, by being poſſeſſed of the eaſieſt Means of concealing their Operations, appear to be paying double the Licence Duty of the larger Works, are nevertheleſs continuing their Trade with Vigour, whilſt the Manufacturers, who appear to pay the leaſt, are compelled to withdraw as much as they can from the Conteſt. The Highlander appears unwilling to accept the Benefit (which he has ſo earneſtly ſolicited) of a Survey; but, if he has given up his Licence, it does not follow that he will give up his Trade. The celebrated Boundary may be deſerted of its Diſtilleries from one Sea to the other, but the Stills will find their Way into more obſcure Retreats, and the Battles of the Exciſeman and the Smuggler will be renewed with conſiderable Advantage to both. The general Loſs will fall, as before, on the few regular Diſtillers that ſhall remain, who muſt, in a ſhort Time, either abandon their Manufactures, or enter into ſome Combination for extenſive Corruption.

I ſpeak decidedly on this Subject, becauſe I know from Experience, that the Survey is not only a bad Syſtem, but that it cannot be amended. Its Miſchief lies in its original Principle, and all Regulations ſerve but to render it more intricate and perplexed. It is not becauſe the fair Trader can work more advantageouſly under another Syſtem, but becauſe under this (from the Frauds it engenders) he cannot work at all.

On the other Hand, the extreme Simplicity of the Method of Licence not only recommends it in its Principle, but makes it eaſy to incorporate with it whatever Regulations may be found neceſſary to correct or improve it in Practice. Of this Sort I beg Leave to ſuggeſt Two; one relating to the Spirit Dealer, the other to the Maltſter.

By the Law, the Diſtiller working under the Licence had the Privilege of ſending out his Spirits under his own Permit, which was reaſonable enough, becauſe no Account being neceſſary to be taken of the Quantity of Spirits made, it was thought uſeleſs to fetter him in the Diſtribution of it, but as the Smuggling Dealer might convert ſuch Permits to fraudulent Purpoſes, it would be proper to regulate the Emiſſion of them more ſtrictly than it ever has been, for, even under the old Law, when they were granted by the Exciſe, nothing was more common than to ſend a large Quantity of Spirits under a Permit, which, unleſs it happened to be marked by any other Exciſeman during the Tranſit, was inſtantly brought back after the Goods were depoſited, and either employed to protect a ſimilar Quantity, or deſtroyed by the Officer, and its Counterpart filled up as for a trifling Quantity under a fictitious Name. By this Fraud the double Purpoſe was ſerved of relieving the Diſtiller of ſmuggled Spirits to that Amount, and enabling the Dealer to take them in without Danger.

An eaſy and effectual Check for this Evil preſents itſelf by ſubjecting the Diſtiller's Stock to the Survey of the Exciſe; this, under the Licence, would be attended with no Sort of Difficulty, becauſe, while the Stock or the Permits are not made the Rule for charging any Part of the Duty, the Diſtiller has no Motive to incur any Riſk by concealing it; but it is not ſo with the Dealer, who has every Inducement to take Spirits from the private Smuggling Diſtiller, I ſhould therefore propoſe that when the Officer at the Diſtillery grants a Permit to remove Part of the Stock, he ſhall be obliged to ſend a Duplicate of it by Poſt, or in ſome other expeditious Way, to the Surveying Officer of the Dealer to whom it is permitted, ſo as to give an Opportunity to the Receiving Officer to ſee that the Spirits actually arrive, and that the Tranſaction is in other Reſpects regular. Each Officer ſhould be obliged to keep an exact Account of the Transfer, to be afterwards compared in the General Office of Exciſe.

The Spirits being thus fairly traced to the Dealer, and placed to the Credit of his Stock, according to the preciſe Strength (although not admitting of Seizure for ſlight Variations from the Strength in the Permit) it would be highly expedient to employ the ſame Precaution to check the Dealer's Sales; for this Purpoſe it would neither be an uſeleſs nor a ſevere Regulation to order every Dealer to keep a Book, as Tea Dealers are obliged to do, on one Side of which ſhould be entered every Addition to his Stock, and on the other all Sales by Permits, together with the daily Account of his Retail Tranſactions, ſubject to Confirmation on Oath.

As a farther Check on the Conſumption of ſmuggled Spirits, I would recommend the Infliction of Penalties much more ſevere than the Forfeiture of the Goods, on every Perſon knowingly concerned in the Fraud, from the Diſtiller to the Conſumer. I am fully perſuaded that this would greatly tend to prevent the Introduction of Spirits from the Highlands, as well as from Lowland Smuggling Stills, which are conſumed in the Lowlands in a Degree not generally ſuppoſed.

The imperfect Mode of collecting the Malt Tax likewiſe tends, as far as it goes, to place Diſtillers on an unequal Footing. An Exciſeman is appointed to ſurvey One or ſeveral Maltſters, and to enter, in a ſeparate Account for each, the State of the Work at every Viſit, leaving with the Maltſter a Copy of his Survey, to be exhibited to the Supervisor if he ſhould happen to make his Round. There is no other Controul on the Officer than theſe occaſional Viſits of his Superior, who, if the State of the Houſe ſhould not be materially different from what it appears to have been by the Copy of the Survey left, will often be induced, rather than bring the Officer into Diſgrace, or report the Trader as fraudulent, to enter his own Survey conformably to that of the Officer, and thus Frauds may be allowed to paſs with Impunity. But all Officers ſurveying Maltſters, beſides taking Account of the Operations of the Traders in their own proper Diſtrict, ought to be required to employ at leaſt One Half of their Time in ſurveying indiſcriminately the Maltſters in neighbouring Diſtricts, of which Surveys no Copies ought to be left, nor any Entry of them made in the Books of the proper Officers of thoſe Diviſions, but only in the Book of the Officer making the Survey. And as various Officers may frequently ſurvey the Trader in the ſame Day, all unacquainted with the Report of each other, the Compariſon of their Books by the Superviſor, or General Surveyor of the Diſtrict, will form ſuch a Check as would render this Branch of Revenue much more productive.

The Stock of the Maltſters ſhould likewiſe be regulated on the ſame Plan as that of the Dealers; and it might be of Uſe if a Day's Notice, to be entered in the Officer's Book, ſhould be required to be given before the Iſſue of the Permit for removing any Part of the Stock.

Some very judicious Regulations have been ſuggeſted to the Committee, reſpecting the Advantage of employing Courſing Surveyors on Stock; of licenſing Still Makers, and accompanying the Stills with Permits; of creating a Circuit Court of Exchequer, as a more impartial Tribunal for Delinquents againſt the Revenue Laws than Juſtices of the Peace; and of publiſhing the Names of Licenſed Diſtillers in ſo public a Manner, that a Landholder might without Injuſtice be made accountable for every unlicenſed Still on his Grounds. To theſe I would add a Conjecture, that perhaps it might be uſeful to ſubject not only the Copperſmiths but Tinmen, Pewterers, and ſome other Workers in Metal, to a Licence, and their Workſhops to be inſpected at Pleaſure by the Exciſe; becauſe it ſometimes happens that ſuch Tradeſmen are employed to make Parts of Stills, or their Appurtenances, without being acquainted with the Uſes to which they are to be applied; none of which ſhould be allowed to be removed but in the Preſence of an Officer, and accompanied with a Permit.

It is certainly an important Conſideration, that the Still ſhould be gauged with Accuracy before any Apparatus is ſuffered to be put within it, and that the Duty ſhould be charged on the Head, and every Tube into which the Waſh or Steam can enter, until a proper Angle of Deſcent cuts off the Poſſibility of its being returned into the Still.

The Uſe of the Air Pump might likewiſe be prohibited, becauſe, although the Experiment does not appear to have been carried into Practice, it is certain that any Liquid boils ſooner in Vacuo than in the Air; but the Difference would be more perceptible in Stills of the deep Conſtruction, which are not ſo ſpeedily heated as the flat.

There is no Degree of Caution ſuperfluous in watching the Operations of Works entered for making Malt or Spirits for Exportation, becauſe, in ſuch Caſes, the Means of Fraud, as well as the Temptation, are conſiderable. It is a Matter of Delicacy to touch on the Laws that regulate the Bounty on the Exportation of Corn, becauſe they involve ſo many Conſiderations of National Policy; but I do not conceive the Fabric would be materially affected by prohibiting the Exportation of Malt, unleſs it ſhall have paid the Duty.

Such Regulations as theſe would, without Doubt, do much to improve the Revenue under the Licence; but there remains an Evil of ſtill greater Magnitude, I mean the Highland Exemption. It might have been aſſumed, *a priori*, when a Difference of Duty is preſcribed by a Line drawn on the Map, that the favoured Side of the Boundary, from that Moment, has the Power of manufacturing for both. It is true, the Highlanders are prohibited from Smuggling into the Lowlands; and ſo are the Fluſhingers; but, where the Temptation is ſo ſtrong, it would be Ignorance of human Nature to expect Obedience from either.

The Intention of Government was good in making the Diſtinction; and there are, without Doubt, many Individuals in all Profeſſions, whom Habit has ſo chained down to their own particular Modes of working, as to make them unable to benefit by the Improvements that ariſe. Such Men, together with all thoſe who diſtil with an imperfect Apparatus, or in Parts where a Supply of Grain, or the other grand Requiſites are wanting, are certainly contending againſt Nature, and never can be included under any general Regulation. I believe, however, there are but few entered Diſtillers to whom this Deſcription can apply; and, of the Highland Tackſmen and Farmers, who diſtil in private for their own Families and Neighbourhood, I mean to ſay nothing; becauſe, although it never can be the true Intereſt of any Man to unite ſeveral Trades in his own Perſon, yet there is ſomething of a primitive and patriarchal Appearance in this ancient Highland Cuſtom, which I am as much inclined as any Man to reſpect, when it does not degenerate into a Matter of Trade. But thoſe Men are in no Danger of being affected by any Law; they have hitherto proceeded in their own Way, without much Regard to Survey or Licence; and they will proceed while a Pot or Tin Canniſter is to be found in the Highlands.

But ſimilar Indulgence is not due to thoſe who chuſe their own Place for erecting a Diſtillery, and then complain of defective Skill, and of a ſcanty Supply of Fuel and of Corn; or to thoſe who become Diſtillers on Purpoſe to take Advantage of the Diſproportion of Duty in the Highlands and Lowlands. Theſe are Men, many of whom have ſhewn ſuch Skill in the Contrivance of ingenious and illegal Machinery, and in extending their Market for Spirits and Grain beyond the Limits of the Law, that it now appears no leſs difficult to eſtimate the Capacities of Men, than the Qualities of Soil, by Degrees of Longitude and Latitude.

Undoubtedly there are certain Diſtillers in the Highlands, upon whom an equal Duty would be an entire Prohibition; and if any Mode of granting them Relief can be found, conſiſtently with the Protection due to the other Parts of the Country, I declare for my own Part I heartily wiſh it were afforded. My only Deſire is to be ſecured from the Smuggling from the Northern Diſtricts into the Lowlands; and, provided that is effected, I ſhould not grudge an abſolute Indemnity from Duty to the whole Highlands.

If Smuggling could be ſuppreſſed, it is obvious that Government, by Means of the Licence, could determine minutely the total Conſumption of Spirits in Scotland, and the exact Duty which they could afford. From the Data we poſſeſs, we can only conjecture; but we may probably be able to form a tolerable Eſtimate.

I conceive the Annual Conſumption of the Lowlands of Spirits, 1 to 10 over Hydrometer Proof, to be about — — — 3,500,000 Gallons.

Now each Gallon of the Capacity of a Still, as nearly as I can collect from my own Experience, when diligently worked Six Days in the Week, allowing for common Accidents and Interruptions, and alſo for the uſual Abatement on Strength and Quantity to the Spirit Dealers, can be made to yield per Annum, of Spirits of that Strength — — — — — 1,620 Gallons.

Conſequently the Conſumption would require a Licence of Stills, equal to — — — — — — — 2,160 Gallons.

On each Gallon of Still, a Duty of £. 162 per Annum, would yield £. 349,920, which is equal to Two Shillings per Gallon of the Spirit, and is I believe the greateſt Amount of Duty the Conſumption can raiſe.

In applying this Calculation to the Price at which the Spirit can afford to be ſold for, it is impoſſible to go into every minute Detail of Profit or Expence; but, on a general Average of the Diſtillery, I am ſure I approach very nearly to abſolute Exactneſs,

actneſs, when, under the preſent Mode of working in Scotland, I compute the Prime Coſt of each Gallon to the Diſtiller, including the Wear and Tear of Utenſils, at	£.0	2	7
Intereſt of Money, Bad Debts, Expences of Sales, Loſs of Caſks, &c. with a very reaſonable Profit, amount to	0	1	3
Add the Duty, as above ſtated	0	2	0
	£.0	5	10

Thus you raiſe the Coſt of the Spirit, of the Strength of 1 to 10 over Hydrometer Proof, to the Diſtiller, to Five Shillings and Ten Pence per Gallon.

From the moſt impartial Judgment I can poſſibly form, I do not believe that Whiſkey, even in the moſt favourable Circumſtances, can maintain its Ground againſt the Smuggling and legal Importation of Foreign Spirits, if ſold by the Diſtiller at a higher Rate than Five Shillings and Six Pence per Gallon; becauſe, if the various Hands through which it paſſes in its Progreſs from the Diſtiller to the Conſumer be conſidered, and the Profit it muſt yield to each, it will appear greatly to exceed the Price of ſmuggled Dutch Geneva, even in the preſent Time of War, when the Protection of our Coaſts is the moſt compleat. Therefore, if the Duty ſhall be ſuch as to make the Spirit exceed this Sum, the Diſtiller muſt be contented to make up the Difference, either by further Improvement of his Art, or by a Diminution of his Profits.

It will be underſtood that, in theſe Calculations, I ſpeak of a Still ſuch as is now generally uſed in all Scotland, on the Principle of expeditious working. I do not conceive it would be of material Conſequence to me or any other Diſtiller to have any particular Shape or Size preſcribed, but I have calculated on that of the flat Conſtruction, becauſe its Power is beſt aſcertained. At the ſame Time, I ſhould have no Objection to any particular Shape, provided the Power is accurately determined, and the Duty proportioned accordingly.

I ought now to take ſome Notice of the Objections that have been made to this Form of Still, and to the Syſtem of Licence, as affording Encouragement to Rapidity of working.

I need ſcarcely advert to the Queſtion of Wholeſomeneſs as connected with the Celerity of the Diſtillation, becauſe it is an Idea rejected by all thoſe who have combined chemical Skill with Practice in the Buſineſs. And, as far as the Palatableneſs is concerned, it is ſufficient to ſtate, that the Reputation of the Lowland Spirit has for ſeveral Years back been progreſſively riſing. Indeed, it is natural to conceive that the Acceleration of the Proceſs, by leading to a more intimate Knowledge of the Art, and requiring a more accurate Diſtribution of Labour and Care, has been extremely beneficial to the Manufacture.

But the great Arguments againſt the Licence Still remain, namely, that it is a Mode of impoſing a Duty never before adopted in any Manufacture ſubject to the Exciſe, and that it places ſome Diſtillers, according to their ſeveral Degrees of Skill, in very different Situations with regard to the Amount of Duty.

With regard to the firſt, it it admitted that the Plan is novel, and that it has not been adopted in any other Manufacture, although there are ſeveral which admit of being taxed in a ſimilar Way, by a Licence on ſome Utenſil employed in them. But ſo far from conſidering this as any Argument againſt the Licence, in a Caſe where it has obviouſly ſucceeded, I conceive it furniſhes a ſtrong Reaſon for trying the Experiment ſtill farther, by extending it to every other. When this Argument was employed, ſeveral Caſes were mentioned in which the Licence would apply ſo perfectly, that I have no Doubt but the Revenue would be vaſtly improved by the Change.

As to Expedition in performing any mechanical Proceſs, it is a Thing that the Generality of Men are equally capable of; and as it is altogether impoſſible to keep any Secrets within the Walls of a Diſtillery, ſo it is to be preſumed that the quickeſt known Mode of Diſtillation is practiſed univerſally. So well ſatisfied of this are the great Body of Lowland Diſtillers, that at a Meeting very lately held at Falkirk, they reſolved unanimouſly, that the Reſtoration of the Mode of Licence alone could render the Trade tolerable, and place them on an equal Footing.

But thoſe are not the Arguments of the Perſons intereſted in the Trade but of the Exciſe, who have probably obtained greater Credit for Impartiality of Judgment in this Caſe than is due to them. The Commiſſioners are free from any pecuniary Intereſt in the Queſtion; but the Caſe is very different with their principal Officers, whoſe Emoluments have ſuffered extremely by the Licence. But independently of this, it is difficult for the Officer to diveſt himſelf of the *eſprit du corps*, which naturally feels a Diminution of Power and Conſequence in the Independence of the Diſtillers, and it is eaſy to imagine how imperceptibly the Feelings of the Body at large may be communicated to the Head.

But it is the great and unrivalled Virtue of the Licence Act, that it affords a Solution of that moſt difficult Problem, ſo long and ſo fruitleſsly ſought for, namely, the Means of preventing the Corruption of Exciſe Officers; or (to give it in the Words of the Commiſſioners of Exciſe) that "levying the Duty by Licence affords the only effectual Security againſt all Attempts on the Part of the Diſtillers to corrupt the Officers of Exciſe, as it renders the Colluſion of the inferior Officers almoſt impracticable and uſeleſs."

If this ſalutary Syſtem is to be laid aſide, the Diſtillers in Scotland muſt intreat of the Government to reſtore them to the Situation in which they ſtood before it firſt took place. At that Time the enormous Extent of Smuggling, and the Rigour of the Survey, had compelled them to betake themſelves to the Engliſh Market, to which they were entitled to come on the ſame Footing with any other of the King's Subjects. That Right was in a great Degree given up, to allay the Jealouſies and Contentions that ſubſiſted between the Engliſh and Scotch, on a mutual Agreement and Underſtanding, that the Licence ſhould be adopted in Scotland to enable the Scotch Diſtiller to combat the Smuggler at Home. But if any Alteration is to be made in the Law, which will again drive them from their own Market, it is but juſt that they ſhould be reſtored to the Situation which they renounced for a Conſideration which is to be withdrawn. This, I conceive, is a Right which they can with Confidence claim by the Act of Union of the Two Crowns, which preſcribes an Equality in the Duties.

I cannot diſmiſs the Subject of the Licence, without calling the Attention of the Committee to the vain Fears of thoſe who imagine that the expeditious Modes of working may tend to the reducing of the Prices too far. Smuggling is the true Cauſe of low Prices; and if there is any Truth in what I have ſtated, that the Licence Syſtem, with reaſonable Checks, is the moſt probable Means of putting an End to that Species of Fraud, there can be nothing more certain than that the Government will have it in their Power, by regular Inſpection of the Stocks of the Diſtillers, when they have no longer any Inducement to conceal them, to determine, with the utmoſt Exactneſs, the Amount of Duty actually paid on the Spirit, and, by raiſing or moderating the Tax, to reſtrain or modify the Conſumption at Pleaſure.

I cannot omit adverting to Expreſſions that have of late been pretty common among ſeveral Perſons of the higher Ranks of Life in Scotland, relating to the ſuppoſed Influence of the Uſe of Spirits on the Morals and Health of the People. For my own Part, I cannot diſcriminate between the Effects of different Sorts of Drunkenneſs; they are all hurtful; and I conceive it matters not whether the Effect is produced by Wine or Brandy, by Beer or by Whiſkey, farther than as reſpects the Uſe of our own Manufactures in preference to foreign. There are many who abuſe all thoſe Sorts of Liquor. But the Scotch are in general a ſober People; and the great Majority of Families who drink their native Spirit, uſe it with ſufficient Temperance, and generally diluted with Water, in which State it is perhaps as wholeſome a Beverage as any that can be found.

But there ſeems an Inclination amongſt ſome Men to depreſs the Diſtillery at all Events, as if it were a deſirable Thing to break up every regular Manufacture, and throw the Trade into the Hands of innumerable Adventurers. This narrow Policy probably ariſes, in ſeveral Caſes, from a Diſpoſition to look a little enviouſly on ſucceſsful Induſtry; a thing not unfrequent in Scotland, where, although there is Abundance of public and private Virtue, yet it cannot be diſſembled, that there is occaſionally to be ſeen a Deficiency of the Liberality of Sentiment which characterizes the other Part of the Iſland.

Thoſe, however, who rightly underſtand the Relations of Trade, will not perceive much Juſtice or good Policy in the Diſcouragement of extenſive Manufactures. No Manufacture ever yet produced Revenue, or roſe to Excellence, but in the Hands of Men who could conduct it on a large Scale, and mix Science with their Operations. That contracted Policy, it is to be hoped, is paſſed away, that would have ſuppreſſed the Saw Mill, the Cotton Machine, and the Steam Engine, becauſe they ſeemed to beſtow the Monopoly of Labour on a few, while in fact they not only advanced the Proſperity of the Nation, but opened new Sources of Employment for thoſe whom they at firſt threatened to ruin. Whereſoever an extenſive Manufacture is eſtabliſhed, it ſoon repairs the little temporary Evils it occaſions, by the general Impulſe it communicates to Induſtry in all Directions. It is a Fact well known, that the Agriculture of the Country has been greatly encouraged, and the Value of the Land proportionally enhanced, by the ſteady Demand of the eſtabliſhed Diſtilleries for Grain; and it may ſafely be aſſerted, on the other Hand, that while the Diſtillery of the Highlands continues in the Hands of the Farmers, their Fields will never be well cultivated, nor will any Spirit of ſedate and regular Induſtry be ever excited amongſt that Part of the Inhabitants.

They who dread that the great Diſtillers may obtain a general Monopoly of Grain by the Continuance of the Licence, have therefore only to conſider, that the Independance of the Farmer is always the Conſequence of a great and regular Demand for Grain. And, accordingly, all my Experience has proved, that the Diſtiller working againſt Time is occaſionally very much in the Power of the Farmer, and he would be ſo continually but for the Reſource of Importation. That of Exportation to all Parts of Great Britain, together with the immenſe Conſumption of Barley in Scotland as an Article of Food (not to mention the Brewery) are a farther Security for the Farmer. But it is ſufficient, on this Head, to recur to the Sentiments of the Farmers themſelves, which they have frequently, in the moſt public Manner, expreſſed.

The Monopoly of the Sale of Spirits is not more probable. The Engliſh Diſtillers will always be a formidable Check, even if it could be imagined that Competition ſhould ceaſe at Home. Beſides there is, on one Hand, the ſmuggling, or even the legal Importation of Foreign Spirits, and, on the other, the occaſional Diſtiller, who, by not embarking his Fortune and Proſpects in the Trade, can lay it down or reſume it at Pleaſure, ſo as to accommodate himſelf to the Circumſtances of the Conſumption. But all Apprehenſions of this Kind are very viſionary, with regard to a Country where Diſtillation is ſo well and ſo univerſally underſtood.

There are ſome Topics relating to Diſtillery in general, which require ſome Obſervations; ſuch as the Uſe of raw Grain, and of Copper Worms.

It is no longer diſputed, that a Mixture of raw Grain is equally wholeſome as pure Malt, and that Scotland is the only Country in which Spirits are drawn from Malt alone. It has likewiſe been aſcertained, that the raw Grain is more productive of Spirit than the Malt. On this Ground the late Law impoſes, with ſome Shew of Reaſon, the Malt Duty on raw Grain uſed in the Diſtillery. But the bad Policy of this Meaſure will ſoon be apparent in its Effects on the Agriculture of Scotland; becauſe, if the Diſtiller has to pay a Duty on the Grain, it is obvious that he will only uſe that of the beſt Quality, unleſs the inferior Sort can be bought at a Reduction of Price equivalent to the Duty. In my Diſtillery I have frequently uſed Grain of ſuch a Quality as to be fit for no other Purpoſe; and, in turning it to this Account, I conceived I did a Service to the Country; but it is obvious that I cannot uſe ſuch Grain when burthened with a Tax which is equal nearly to its whole Value. But the Loſs will fall on the Farmer and Landholder, not on the Diſtiller, to whom it will be equally beneficial to diſtil from Malt, the Spirit of which ſells at a Price proportionably high; or, if he prefers raw Barley, it will be of the fineſt Samples he can procure. This Tendency of the new Law has been already viſible in Scotland, where the inferior Barley has fallen to unuſually low Prices; and I know that the accidental Circumſtance of the Ports of England being ſhut for the Exportation of that Grain into Scotland, by the Diſproportion of Price in the Two Kingdoms, was the only Cauſe why the Diſtillers did not avail themſelves of the Advantage they would have derived from the Uſe of Engliſh Barley in preference to their own.

I think it unneceſſary to go at Length into the Vindication of Copper Worms, which are now uſed almoſt univerſally in England as well as in Scotland. It is well known, that the poiſonous Quality of that Metal is extracted leaſt of all by great Heat. It is the intermittent Uſe of a Copper Veſſel, and Expoſure to the Air and Cold that generate Verdigris. The Steam is not of an acid Quality to corrode the Metal; and if there is any real Ground of Apprehenſion, it muſt rather be from the Still itſelf, when the Waſh (which is generally the Caſe in the Highlands) is ſuffered to become acetous.

As I have no Doubt but the Legiſlature, as well as the People at large, are more inclined to adopt liberal Sentiments with regard to the Diſtillery in proportion as it is better underſtood, ſo I am confident, they will more and more ſee the Wiſdom of leaving the Choice of many Particulars to the Manufacturer himſelf. The Public Intereſt is ſeldom promoted by controuling a Trader in thoſe Points on which his own Intereſt and Experience can beſt direct him. I apply this Obſervation to the Situation moſt convenient for the Erection of a Diſtillery; to the Advantages to be derived in a Town or in the Country, from the Grains and Refuſe; to the reſtraining of Individuals as to the Extent of their Licences; to all Interference in the Choice or Proportion of the Materials, and to the Size of the Worm, which muſt always be in proportion to the Supply of Water.

In the laſt Particular, any Reſtriction would, in many Caſes, operate as a Tax of the moſt partial Kind. The Grains and Dung are turned to equally good Account, as I know from my own Experience, in a Town ſuch as Edinburgh, as in any Part of the Country; for the Dung is ſold at a Price equally high, and the Grains are uſed for the feeding of Milk Cows. Laſtly, it would be oppoſite to the Spirit of Commercial Regulation, to point out particular Places for the Exerciſe of a Manufacture, and ſtill more ſo to limit the Manufacturer as to the Extent of his Operations, where the full Tax impoſed is regularly paid.

John Stein.

Appendix (E. 2.)

Second Memorial of JOHN STEIN, Eſquire, reſpecting the Scotch Diſtillery.

London, 7th May, 1799.

IN the Paper, which I had the Honour to lay before the Committee, I made an Alluſion to the Treaty of Union between England and Scotland; on which the Right Honourable Chairman expreſſed a Wiſh, that I ſhould explain myſelf more fully.

In the preſent Times, I ſhould gladly have avoided any Diſcuſſion of the Queſtion of Union; and I truſt, I ſhall not be ſuſpected of ſtirring it with the View of indirectly ſtrengthening the Claims of the Scotch Diſtillers, far leſs of any Deſire to make new Interpretations of that great National Settlement.

My Argument led me to ſtate that, judging from paſt Experience, the Reſtoration of the Syſtem of Survey upon the Scotch Diſtillery, would, in its Conſequences, actually deprive every Diſtiller in the Lowlands of any Share in the domeſtic Trade; and that the Law, as it now ſtands, with reſpect to the Manufacture of Spirits in Scotland for the Engliſh Market, would hinder him from approaching that Market on Terms at all equal with the Engliſh Diſtiller.

Now I conceive that, if this be the Caſe, the Treaty of Union entitles that Claſs of Traders to Redreſs, inaſmuch as the great and prominent Feature of that memorable Statute, is to remove all Diſtinctions between the Inhabitants of the Two Countries, and to conſolidate them into One People.

For this End, the moſt expreſs Proviſions are made to eſtabliſh "full Freedom and Intercourſe of Trade and Navigation to or from any Port or Place within the United Kingdom [*]:" That all Parts of the United Kingdom ſhould "have the ſame Allowances, Encouragements, and Drawbacks, and be under the ſame Prohibitions, Reſtrictions, and *Regulations* of Trade [†]:" That all Parts of the United Kingdom ſhould "be liable to the *ſame Exciſes* upon all Exciſeable Liquors [‡];" and, finally, "that the Laws concerning Regulations of Trade, Cuſtoms, and ſuch Exciſes as Scotland was liable to by virtue of the Treaty, ſhould be the ſame in Scotland, from and after the Union, as in England [§]."

There is a ſpecific Exception, made by the Treaty, in favour of the ordinary Malt Liquor in Scotland, namely, the Beer ſold in Retail at Two Pence per Scots Pint [‖]; which Exception is recognized and confirmed by ſubſequent Acts [¶].

Inſtead of further multiplying Exemptions, upon Claims ſet up by the poorer Parts of the Country, the Fourteenth Article declares, that "ſeeing it cannot be ſuppoſed

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[*] Art. of Union (5 Anne, c. 8.) Art. 4.

[†] - - - - - - - - - - - Art. 5.

[‡] - - - - - - - - - - - Art. 7.

[§] - - - - - - - - - - - Art. 18.

[‖] - - - - - - - - - - - Art. 7.

[¶] 8 Anne, c. 7. § 3. and 12 Geo. I. c. 4. § 62.

"that the Parliament of Great Britain will ever lay any Sort of Burthens upon the United Kingdom, but what they ſhall find of Neceſſity at that Time for the Preſervation and Good of the Whole, and with due Regard to the Circumſtances and Abilities of every Part of the United Kingdom; therefore, it is agreed, that there be no further Exemption inſiſted upon for any Part of the United Kingdom; but that the Conſideration of any Exemptions beyond what are already agreed on in this Treaty, ſhall be left to the Determination of the Parliament of Great Britain."

But although it was thus left to the Diſcretion of the Britiſh Parliament to favour a Part of the Kingdom, according to its Circumſtances and Abilities, with regard to the *Quantum* of the Duty; yet no Latitude whatever was admitted in reſpect to the Rule of impoſing the Duty, or the Mode of collecting it. In thoſe Particulars, the Act of the 4th of Queen Anne, Chap. 12th (which enacted, that an Account ſhould be taken of the Waſh, and the Diſtiller charged with as much Low Wines as One Fourth of the Waſh uſed ſhould amount to, and with as much Spirits as Three Fifths of the Low Wines ſhould amount to) became the general Law of Great Britain, and ſo continued, without any Variation, for Eighty Years.

Uniformity in the Application of the Law was likewiſe provided for by the Nineteenth Article, which declares "That there be a Court of Exchequer in Scotland after the Union, for deciding Queſtions concerning the Revenues of Cuſtoms and Exciſe there, having the ſame Power and Authority in ſuch Caſes, as the Court of Exchequer has in England." And the ſubſequent Act *, which carries this Article into Execution, directs the new Court to be modelled exactly after the Manner of that of the Engliſh.

Even with regard to the *Amount* of the Duty, no Difference took place for upwards of Thirty Years in relation to the Two Kingdoms. In the Year 1736, however, an extraordinary Alarm ſeems to have been excited concerning the immoderate Uſe of Spirits in and about the Metropolis, which terminated in an Act †, apparently intended for the intire Prohibition of them amongſt the lower Orders of People. For it charged an Annual Licence Duty of Fifty Pounds on every Perſon retailing any Kind of Spirituous Liquors in leſs Quantities than Two Gallons, and a Duty of Twenty Shillings per Gallon on every Quantity ſo retailed.

A Clauſe in this Act exempts from this Duty and Licence, the "Spirits made and diſtilled from Malt, and retailed and conſumed within that Part of Great Britain called Scotland, which Spirits are commonly called and known by the Name of *Aqua Vitæ* in that Part of the Kingdom."

A few Years afterwards this Law was repealed, on the Ground that "great Difficulties and Inconveniences have attended the putting the ſaid Act in Execution, and the ſame hath not been found effectual to anſwer the Purpoſes thereby intended ‡."

By a new Law, therefore, in 1743, the moderate Licence Duty of Twenty Shillings per Annum was charged on Retailers, and certain additional Duties were levied on the Manufacturer, from which the Scotch *Aqua Vitæ* was exempted as before. Diſtillers within the Bills of Mortality were not permitted to retail.

Afterwards Diſtillers were allowed to retail, on taking out an Annual Licence of £. 5 §. But this became ſo great an Evil, by encreaſing the Number of petty Diſtillers, who, as the Act expreſſes it, ſuffered Spirits to be tippled in their Shops, that the

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* 6 Anne, c. 26. § 17.

† 9. Geo. II. c. 23.

‡ 16. Geo. II. c. 8. Pream.

§ 20 Geo. II. c. 39.

24th of George II. prohibited any Diſtiller from ſelling Spirits by Retail; and in order to provide for the Decreaſe of the Revenue by withdrawing their Licences, an additional Duty was levied on the Low Wines and Spirits, with the ſame Exemptions as before in favour of Scotland.

Both thoſe Additions on the Engliſh Diſtillery, from which that of Scotland was exempted, amounted to Eleven Pence and Two Thirds of a Penny on the Gallon of Spirits. But they by no Means affected the *Mode* of levying the Duty, which continued invariably the ſame in both Countries.

About the Year 1778 or 1779, the principal Diſtillers in Scotland began to ſend Spirits to England, finding that the Smugglers at Home had entirely occupied the domeſtic Market. On the Spirits thus exported (if the Term can be applied to the Progreſs of Goods from one Part of the Kingdom to another) the Scotch Exciſe exacted very juſtly 11⅔ per Gallon, which of courſe made their Duty equal to that paid in England. But as the Diſtillery Laws had made no Proviſion with regard to the *Strength* of the Spirits, the Scotch Exporters naturally ſent it of the higheſt Strength, ſo as to make the Freight and equalizing Duty fall light.

The London Diſtillers, alarmed at an Encroachment on the Monopoly they had ſo long enjoyed, inſtantly took hold of this Circumſtance, which they repreſented as an unjuſt Advantage in favour of the Scotch Diſtillers, whom they charged with the Commiſſion of enormous Frauds, which were not leſs ſtrenuouſly recriminated by the Scotch.

The Act of the 24th of the King, C. 46, put an End to theſe Diſputes, by declaring againſt all Exemptions whatever. Even the local Exemption in favour of the Eſtate of Ferintoſh (which exiſted before the Union, and, as a private Immunity, was protected by that Treaty) is declared to have "been found highly detrimental to the "Revenue of Exciſe, and prejudicial to the Diſtillery in other Parts of Scotland, and "it is therefore become neceſſary that the ſame ſhould be extinguiſhed and made "void, upon a ſuitable Compenſation to the Proprietor." The Reaſons for *public* Exemption appeared no longer to exiſt, and therefore the ſame Law applied to the whole Iſland. The Duty was ſtill charged according to the Gauge of the Waſh; but inſtead of 15 Gallons, as before, the Diſtiller was allowed Credit for Twenty Gallons of Spirits, 1 to 10 over Hydrometer Proof, for each Hundred Gallons of Waſh.

Still, however, the Engliſh Diſtillers continued to inſiſt that the Scotch evaded the Duties; and in ſhort, the Animoſities that aroſe between thoſe Two rival Bodies became ſo troubleſome to themſelves, and ſo teazing to Government, that ſome Mode of accommodating the Difference was abſolutely indiſpenſable. On this Ground the chief Diſtillers of Scotland deputed ſome of their Number to meet the Diſtillers of London, and to propoſe the Settlement of a Plan for an Act, upon a general Agreement and Underſtanding of thoſe intereſted, in both Countries.

The Object of the Scotch Diſtiller was, to ſecure the Poſſeſſion of his own Market againſt Smugglers; for which Purpoſe the Plan of a Licence on the Capacity of the Still, which was then firſt agitated, appeared the moſt eligible. But this Plan was not reliſhed by the London Traders, who having no Smugglers to contend with, and a more lenient Exciſe, preferred their own Survey. At length it was agreed that a ſeparate Law ſhould be ſolicited for Scotland; and the only Difference was the Rate of Scotch Licence Duty that would be equivalent to the Engliſh Tax, then 2*s.* 1*d.* per Gallon on the Spirit. On this Subject much Diſcuſſion took place, and there ſtill remains an authentic Document to prove, that the Baſis of the Difference created between the Diſtillery Law of the Two Countries, was founded on the mutual Agreement and Conſent I have mentioned. It is as follows:

" In Preſence of Sir William Cuninghame, Baronet, Henry Beaufoy, Eſquire, and " Philip Metcalfe, Eſquire. Meſſrs. Payne and Smith, on Behalf of the " London Diſtillers, propoſed, that the equalizing Duties to be paid upon " Corn Spirits diſtilled in Scotland, upon licenſed Stills at £. 1 per Gallon " upon the Contents, ſhall, upon their Importation into England, not exceed " the Sum of 1 *s.* 10 *d.* at the Strength of One to Ten over Hydrometer " Proof, and in proportion if the Strength is more or leſs.

" Mr. James Haig, for himſelf, and Mr. Aitchiſon, on Behalf of himſelf and " ſeveral Scotch Diſtillers, agree to pay 1 *s.* 9 *d.* per Gallon.

" The Difference of the Penny to be referred to the Houſe of Commons, in caſe " the Parties do not agree with reſpect to this Difference."

(Signed) &c.

This Agreement having taken place at an advanced Period of the Seſſion of 1785, it was neceſſarily deferred till the following Seſſion; when, after a great deal more Diſcuſſion, the Parties at length agreed, that a Licence Duty of Thirty Shillings per Gallon on the Contents of the Still, which was computed to be equivalent to Six Pence on the Gallon of the Spirit, ſhould be charged in Scotland, and in caſe of Importation into England, an equalizing Duty of Two Shillings per Gallon ſhould be farther impoſed, to correſpond with the Engliſh Tax, at that Time raiſed to 2 *s.* 6 *d.*

Upon this Principle of Expediency, ariſing from the Agreement of the different Intereſts concerned, was founded the Application of the Licence Duty to Scotland. It had the deſired Effect, of giving the Scotch Diſtiller the Poſſeſſion of his own Market, and it allayed the conſtant Jealouſies of the Engliſh.

To purchaſe theſe Advantages, the Scotch Diſtiller *agreed* to be placed under Regulations that ſuperſede the Articles of Union, and in a great Degree render the Engliſh Market inacceſſable to him. Inſtead of paying the Duty at his own Manufacture on the Charge of Waſh, he is obliged to pay it on the Gauge of the Spirit itſelf in the Engliſh Port, a Diſadvantage which every Perſon at all acquainted with the Trade, can appreciate; and he is beſides laid under a Variety of Regulations and Reſtrictions, which deprive him of all Chance of competing with the Engliſh.

Theſe Diſadvantages, with regard to the Engliſh Market, were voluntary, whilſt the Advantages of the Licence formed an Equivalent. But, if that Syſtem is to be taken away, or ſo changed as no longer to yield him the Advantage for which he agreed to the Commutation, it is certain that the Foundation of the Law, as ſtanding on Agreement of the Parties, is removed; and that, in Juſtice, the Parties ought to be placed again on their original Ground. For it is on implied Convention and Agreement, that all Legiſlation is founded.

I am fully perſuaded, that the recalling of the Licence Act will renew all the Evils which formerly drove the Scotch Diſtillers from their own Market; and in that Caſe, I humbly conceive, I did not go too far in ſtating, that the Articles of the Union entitle them to the Participation of the Law, as it ſtands in England; or, in the Words of the Treaty, " that the Laws concerning Regulation of Trade, Cuſtoms, " and ſuch Exciſes to which Scotland is by virtue of this Treaty to be liable, be " the ſame, from and after the Union, in Scotland as in England."

John Stein.

Appendix (F.)

Memorial of Mr. James Haig, reſpecting the Scotch Diſtillery.

London, 6th May 1799.

In the following Remarks, which I take the Liberty of laying before the Honourable the Committee, as I wiſh to avoid a Repetition of the Ideas of thoſe Gentlemen who have already ſtated their Opinions, and as I do not preſume to encroach upon the Province of the learned Profeſſor, Dr. Jeffray, who I underſtand is about to preſent to the Committee an enlarged and ſcientific View of the Subject, and whoſe Inveſtigations and demonſtrative Details will, I have no Doubt, do that Juſtice to it in point of Elucidation, which a Matter of ſo great and national Importance requires, I ſhall confine myſelf to a few Obſervations upon the Diſtillery of Scotland in general.

In that Country the Proceſs of making Spirits is by infuſing Malt, with or without any Mixture of other Grain. The Infuſion after being cooled is fermented, when it becomes Ale. In many Parts of the Highlands of Scotland they uſe it as Beer, its principal Difference from common Ale being the Want of Hops.

Upon the Diſtillation of this Ale, the vinous Spirit generated during the Fermentation is evaporated, along with ſome of the eſſential Oil of the Vegetable, combined with Water. This Vapour when condenſed is termed Low Wines, or Spirits of the firſt Extraction. The Reſiduum is the Dreg or burnt Ale, which is given to Swine or Cattle along with the Grains or Draſt to fatten them. This Reſiduum or Dreg contains the other Parts of the Ale, conſiſting of unfermented ſaccharine Matter, Mucilage, acetous Acid, and Oil. The Low Wines are again diſtilled, and the Product is Spirit, in Scotland generally termed Whiſkey. The Reſiduum called Spent Feints of this Second Proceſs, is the coarſe Part of the firſt Extraction, and is run off, being of no Uſe. Thus the Operation of diſtilling extracts from Beer or Ale the vinous Spirit, and thereby diſengages it from the heavy and coarſe unfermented ſaccharine Matter, Mucilage, and acetous Acid.

The learned Profeſſor, in treating of the Subject, will, I have no Doubt, ſhew that the leſs Oil any Spirit contains the purer it is, and the more wholeſome the Spirit. Scotch Whiſkey contains leſs Oil than any other Spirit; hence the Cauſe why the Drinkers of Whiſkey Punch have leſs Head Ach the following Morning, than thoſe have who drink any other Liquor.

With regard to the Rapidity of Diſtillation, I beg Leave to obſerve, that Water boils at 212° Fah. Therm. which is termed the boiling Point, Spirit of Wine at 180°, Mixtures of Spirits and Water at intermediate Degrees. The boiling Point of every other Liquid correſponds to its Denſity or other Properties.

Theſe Points will, I am confident, be elucidated by the learned Profeſſor, who I preſume will alſo ſhew, that no Liquid, nor the Vapour ariſing from it, can be heated above the boiling Point in a Veſſel not confined, nor ſecluded from Communication with the Atmoſphere: That in evaporating any Liquid, a certain Quantity of Heat is abſolutely neceſſary to raiſe it into Vapour; and that it is a Matter of no Conſequence with reſpect to the Quality of the Spirit, whether that neceſſary Quantity of Heat is communicated quickly or ſlowly, ſince the ſenſible Heat is never increaſed.

In Addition to theſe Obſervations, I take the Liberty of ſtating, that quick Diſtillation is not employed in Scotland alone, but has been known on the Continent for ſeveral Years, and actually put in Practice in Languedoc; for Mr. Chaptal, in his Elements of Chemiſtry, mentions,

Vol. I. P. 6. " Evaporatory Veſſels ought in general to be very wide and ſhallow, in order that the Diſtillation and Evaporation may be ſpeedy and œconomical. It is neceſſary, 1. That the Evaporatory Veſſel be not narrow at its upper Part. 2. That the Heat be applied to the Liquid in all Parts, and equally. 3. That the Column or Maſs of the Liquid ſhould have little Depth, and a large Surface of Evaporation. It is upon theſe Principles that I have conſtructed, in Languedoc, Boilers proper for diſtilling Brandy, which ſave Eleven Twelfths of the Time, and Four Fifths of the Combuſtibles."

In Vol. I. P. 68, he ſays, " Several Means have been ſucceſſively propoſed for calculating the higher Degrees of Heat. Mr. Leidenfroſt has proved, that the hotter a Metal is, the more ſlowly will Drops of Water evaporate from its Surface, and he has propoſed this Principle for the Conſtruction of Pyrometers. A Drop of Water in an Iron Spoon, heated to the Degree of boiling Water, evaporates in One Second; a ſimilar Drop poured on melted Lead, is diſſipated in 6 or 7 Seconds; and upon red hot Iron in 30. Mr. Zeigler, in his *Specimen de Digeſtore Papini*, has found that 89 Seconds were required to evaporate a Drop of Water at 520 Degrees of Fahrenheit, and that One Second is ſufficient at the 300dth Degree."

In Vol. I. P. 161. he alſo ſays, " That the Volatilization of Water, being nothing more than a direct Combination of Caloric with this Liquid, the Portions of Water which are the moſt immediately expoſed to Heat muſt be the firſt volatilized; and this is daily obſerved; for it is continually ſeen, that Ebullition begins at the Part moſt heated; but when the Heat is applied equally at all Parts, the Ebullition is general."

From theſe Authorities it may be concluded, that thoſe who ſpoke againſt rapid Diſtillation, had not given a due Conſideration to the Subject, or that they meant the Operation was conducted ſo as to produce Empyreuma.

The Empyreuma which is communicated to Spirits, ariſes from Want of Care or Knowledge in the Diſtiller; for this is never communicated excepting when any thick Subſtance is permitted to adhere to the Sides or Bottom of a Still. Twelve Years ago I brought over from Holland Two Dutch Diſtillers, one of whom, for Ten Years preceding that Time, had the Superintendance of a Diſtillery at Scheidam. They informed me, that in Holland they had no Engines in their Stills for the Purpoſe of keeping the Bottom and Sides clean, and free from any thick Stuff that might adhere to them during the Proceſs, but that inſtead of thoſe Engines, they employed a Man to agitate the Liquor in the Still previouſly to its boiling, which he did by Means of a long Piece of Wood, with Iron Chains at the End of it; however, before it boiled they were under the Neceſſity of putting on the Head, which prevented the Agitation of the Liquor being continued as ſoon as it ought to have been. With ſuch an Apparatus it was not ſafe for them to apply a ſtrong Degree of Heat.

I have been informed, that thoſe Dutchmen whom I brought over to this Country had, upon their Return to Holland, introduced there the Uſe of Engines in their Stills, ſimilar to thoſe employed by me.

The learned Profeſſor will no doubt alſo ſhew to the Committee, that Solids to become Liquids muſt neceſſarily combine with a conſiderable Quantity of Heat, which is afterwards retained in a latent State by the Liquids. I take this Opportunity of obſerving, that the communicating the neceſſary Quantity of Heat to raiſe Liquids into Vapour, may be compared to a Cotton Spinning Machine, where, by the Communication of a given Power, a Hundred Spindles are moved at the ſame Time, but by increaſing that Power, Four, Five, or Ten Thouſand may be driven, without any Increaſe of Velocity. In the ſame Way, the Heat of any boiling Liquid is never raiſed above the boiling Point of that Liquid, notwithſtanding any Force of Fire that may be applied, when it has Communication with the Atmoſphere. On the contrary, if it ſhould happen that the Heat is increaſed ſo as to produce Empyreuma, then the Evaporation or Diſtillation will become ſlower, as proved by Mr. Leidenfroſt.

As much has been ſaid reſpecting the Wholeſomeneſs and Unwholeſomeneſs of particular Spirits, I beg Leave to ſtate, what I am perſuaded will be acknowledged by every good Chemiſt, that all Spirits are intrinſically the ſame, but are extrinſically different, according to the eſſential Oils of the Vegetables that they are drawn from, and with which they may be impregnated.

It may not alſo be improper to obſerve, that the Whiſkey in Scotland has been of better Quality within theſe laſt Two Years than it ever was before, though it has been diſtilled with greater Rapidity in that Time than that of any former Period. At the ſame Time it is not probable, that the Rapidity of Diſtillation will hereafter be increaſed.

The Advantages reſulting to Agriculture from the Diſtillery are juſtly acknowledged to be great. The firſt and principal Advantage, is the ready and certain Market which the Farmer has for the Sale of his Produce to the Diſtillery. The Second, is the Dung or Manure which is generally produced in Diſtilleries by the feeding of Cattle, Hogs, &c. To the Country at large it is a Matter of little or no Moment where the Manure is made and uſed. In regard to Diſtilleries near Towns, it has been ſuppoſed that the Manure produced by them is not of equal Advantage to the Country, as that produced at a Diſtance from any Town. There is no Town in Scotland where Attention is not given to the Manure produced, ſince it ſells every where for a conſiderable Sum of Money; but it is believed that Dung ſells for more Money about Edinburgh, than in any other Place in Scotland. This is a Proof of its Value to the Country. Farther, in ſome Places ſituated at a Diſtance from a large Town, it is impoſſible to uſe the Grains and Dreg to the ſame Advantage throughout the Year as in the Vicinity of that Town, for there the Whole of the Grains and Dreg are uſed or ſold, and ultimately converted into Manure; whereas that is not done in Diſtilleries that are not in the Neighbourhood of a large Town: There is a Loſs therefore of Manure to the Country at large by Diſtilleries being eſtabliſhed at conſiderable Diſtances from large Towns. However this is a Matter of ſmall Conſequence, when compared with the Advantages of the Manufacture to the Sale of Grain, to the Revenue, and the ſupplying the Inhabitants with a good and wholeſome Spirit, inſtead of procuring Spirits from our Enemies, and encouraging their Manufactures and Commerce at the Expence of our own.

The only Obſervation with which I ſhall trouble the Honourable Committee relative to the Exciſe Officers is, that their Fidelity would beſt be preſerved by levying the Duties independent of their Survey. When it is not in their Power to grant Favours, there is no Danger of their being corrupted.

As to the important Point of Diſtricts, ſuppoſing the Intermediate Diſtrict to be included in the Low Country Diſtrict, and the Duty in the Highland Diſtrict to be what may be judged neceſſary for that Country; there are few Places in the other Two Diſtricts but what have both their local Advantages and Diſadvantages. To adjuſt theſe would be almoſt impoſſible. Therefore the Law ſhould be general, and not partial.

As to the Unwholeſomeneſs of malted or unmalted Grain:—It is a Fact well known, that Grain in a bad Harveſt is ſometimes partially malted in the Field, and then is generally underſtood to be unfit for Food. Hence the Proceſs of malting does not by any Means make Barley more wholeſome than it was before; therefore Spirits diſtilled from Grain without being malted, are certainly as wholeſome as thoſe from Grain that has been previouſly malted. Dutch Gin is chiefly made from unmalted Grain.

The Duty upon unmalted Corn, uſed in the Scotch Diſtillery, is very much againſt the Intereſt of the Farmer, becauſe it tends to prohibit the Diſtiller from uſing any but what is of the beſt Quality, and fit for malting; which has been the Caſe in Scotland this laſt Year.

Fortunately for the Farmer, the laſt Harveſt has been better than ever remembered; therefore that Duty has been much leſs felt than it would have been in a common Seaſon.

It is an undiſputed Truth, that the Diſtillery Revenue in Scotland is very much injured by the illicit Manufacture of Spirits in unlicenſed Stills; and it was ſuggeſted with great Propriety, by the Chairman of the Committee, that the Makers of Stills and Worms in Scotland ſhould be placed under particular Regulations, with the View to prevent, in a certain Degree, this illegal Trade, ſo injurious to the Revenue, and alſo to the fair Trader. The following Regulations, which I take the Liberty to ſuggeſt, may aſſiſt in carrying ſuch a ſalutary Meaſure more effectually into Execution.

All Copper Smiths, Tin Smiths, and Pewterers, to take out an Annual Licence previous to their making any Still, Still Head, or Worm. Their Workſhops to be under the Inſpection of the Exciſe Officer.

All Stills, Still Heads, and Worms in Scotland, to be regiſtered and ſtamped. The Superviſor of every Diſtrict to keep that Regiſter, and to make Returns to the General Exciſe Office every Month or Quarter.

Every Perſon in Scotland having a Still, Still Head, or Worm, ſhall, within Six Weeks after paſſing this Law, have them regiſtered, or pay £.

No Still, Still Head, or Worm, to be removed without a Certificate from the Exciſe Officer; Penalty £.

No Still, Still Head, or Worm to be cut down, melted, or deſtroyed, but in the Preſence of an Exciſe Officer, who ſhall give a Certificate of the ſame, and enter it in his Books accordingly.

Every Perſon to be anſwerable for any Still, Still Head, or Worm, that he may have in his Poſſeſſion, under the Penalty of £.

No Copper Smith, Tin Smith, or Pewterer, to make any Still, Still Head, or Worm, without giving Notice in Writing to his Exciſe Officer what he is to make, for whom, and for what Purpoſe it is to be employed, under the Penalty of £.

No Perſon, whether Copper Smith, Tin Smith, or Pewterer, ſhall be permitted to make either a Still, Still Head, or Worm, without being previouſly licenſed for that Purpoſe; and every ſuch Perſon, whether White Iron Smith, Pewterer, or not, ſhall pay the ſame for his Licence as the Copper Smith now pays.

No Still, Still Head, or Worm, to be landed from England, without Notice being given, and the ſame regiſtered by the Exciſe Officer at the Port where landed.

The Officers of Exciſe to keep particular Accounts of all Stills, Still Heads, and Worms, now in Scotland, of all making, or that ſhall be made, in whoſe Poſſeſſion they now are, or to whom they may be ſent, ſo that none ſhall be made in the Country without their knowing, and making thoſe anſwerable who ought to have them, if any of them are miſſing and not accounted for:—Penalty £.

No Perſon to employ a Copper Smith, Tin Smith, or Pewterer, for the Purpoſe of making a Still, Still Head, or Worm, but thoſe who ſhall have on the Door of his Houſe or Workſhop in legible Characters "Licenſed Copper Smith for Stills, &c." as the Caſe may be:—Penalty £.

A Still, Still Head, or Worm, found in the Poſſeſſion of any Perſon not duly ſtamped, Six Weeks after paſſing this Law, ſhall cauſe him to forfeit the ſame, and £.

Wherever Stills or Worms are, whether worked or not, they are to be Weekly viſited by the Exciſe Officer of the Diviſion, and not leſs than Once every Month by the Superviſor of the Diſtrict.

As to the Revenue:—All Duties, if it were practicable, ſhould be impoſed ſo as to affect all Perſons alike; but as that is not poſſible in every Duty, then they ſhould always be ſo impoſed as to come as near as poſſible to that Equality.

It may be ſtated, with almoſt compleat Certainty, that thoſe who pay any Tax are the beſt Judges how far its Operation is equal upon them, ſtill more ſo when the Tax is impoſed upon a particular Set of People, whoſe Trade or Manufacture depends upon the Tax affecting every Individual alike in that Trade, at leaſt as near as it is poſſible to make a Tax ſo affect any Claſs of Traders or Manufacturers; hence it may be juſtly concluded, that when any ſuch Traders or Manufacturers ſhall generally agree that any one Mode of levying a Duty is the beſt upon the Whole, then the Legiſlature of any Country may reſt ſatisfied that it is the beſt known Mode of levying ſuch a Duty.

I beg Leave to ſtate in particular, that the preſent Exciſe Duty in Scotland, of One Shilling per Gallon, is not nearly paid by many Diſtillers, nor does this illegal Practice put Money in their Pockets, for they ſell their Spirits proportionably low, and thereby compel the fair Trader either to give up his Buſineſs or be ruined.

It is a Matter of Indifference to me in what Way the Duty is collected, provided that it is levied upon all alike, or as nearly ſo as it is poſſible to collect any Duty. If any Mode can be deviſed preferable to the Licence Syſtem, I certainly ſhould be for that Mode, but as I know none that is ſo equal, I therefore conſider it to be by far the beſt Mode for levying the Duty in Scotland; but ſhould the Honourable Committee think otherwiſe, I then, with all humble Submiſſion, do ſay, that the Legiſlature ought to make Scotland liable to the ſame Exciſe upon Spirits as England, and that the Two Countries ſhould enjoy an equal Freedom of Trade, agreeably to the Treaty of Union.

James Haig.

Appendix (G. 1.)

ANSWERS by Mr. JAMES GORDON, of Xeres, to certain Queſtions reſpecting the DISTILLATION of Spirits in Spain, tranſmitted to him by the Right Honourable SYLVESTER DOUGLAS; dated Xeres, 13th Nov. 1798.

1. IN the Diſtillation of Brandy from Wine, in Spain, what is the Cauſe of its Proceſs, from its Commencement to the Production of Spirits fit for drinking?

The common Proceſs is to put in $\frac{4}{5}$ of the Contents of the Body of the Still of Wine, lute on the Head, kindle the Fire, and in about an Hour and an Half the Still begins to run; about $\frac{1}{20}$ of the Contents of a Spirit 15 per Cent. over Hydrometer Proof, then declines for about $\frac{3}{20}$ more to Glaſs Proof, and the Remainder of Feints for about $\frac{4}{20}$ of the Contents. The Over Proof and Glaſs Proof are drinkable immediately, and the Feints are diſtilled over again.

2. Is Wine only of an inferior Sort, or become unfit for drinking as Wine, uſed in Diſtillation?

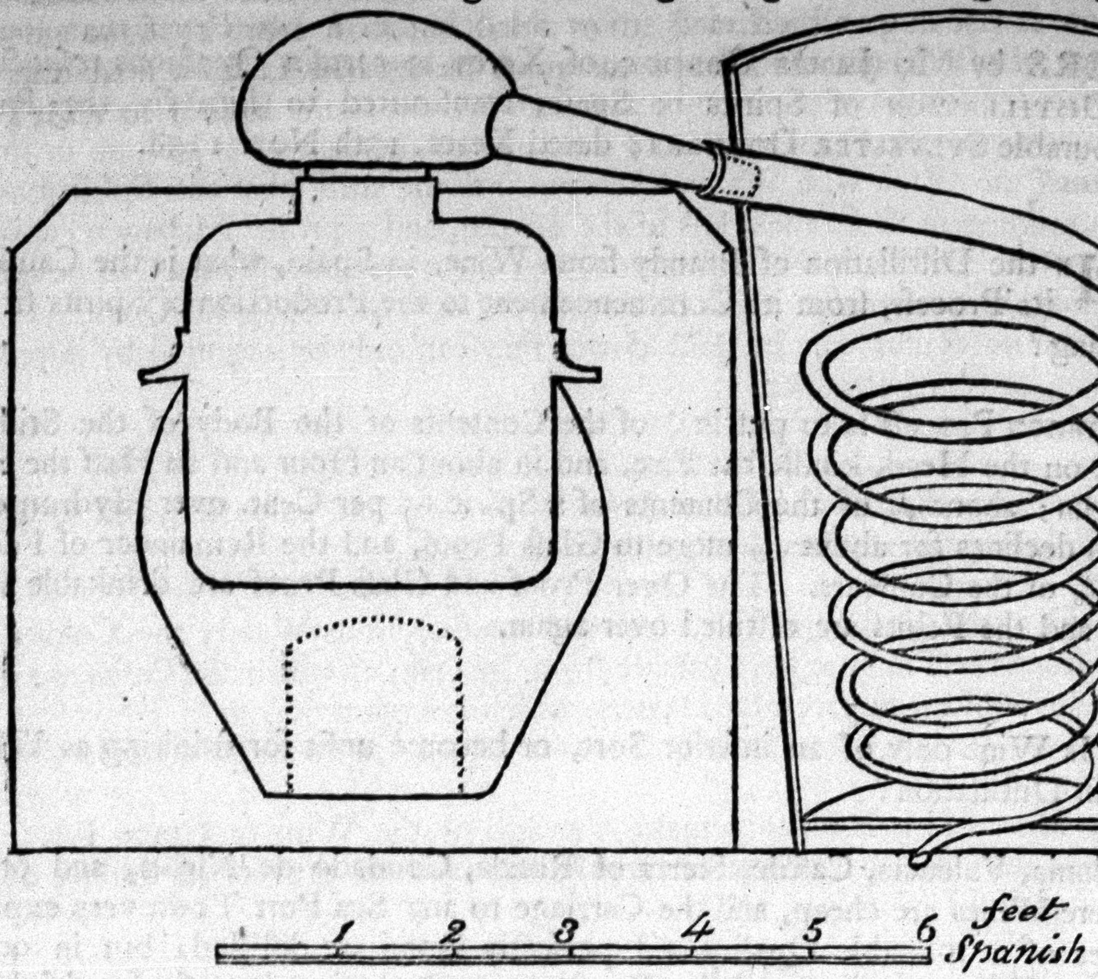
In Catalonia, Valencia, Caſtile, Sierra of Ronda, Condado de Niebla, and other Places where Wines are cheap, and the Carriage to any Sea Port Town very expenſive, Wines of a tolerable Quality and perfectly ſound are diſtilled; but in other Places, where Wines are dear and the Conſume great, thoſe only unfit for drinking are uſed for Diſtillation: Lately at Xeres the Wine produced from a particular Kind of Grape are uſed for Diſtillation, and produce Brandy nearly equal to the beſt Coniac.

3. Is Water or any other Ingredient added to the Wine, and in what Proportion?

When the Wines uſed for Diſtillation are old, heavy, or overcharged with thick Subſtances, and a very fine clear Spirit is wiſhed for, a Quantity of pure Spring Water is thrown into the Still along with the Wine; but this is only regulated by the Judgment of the Diſtiller, nor is it put univerſally in Practice. No other Ingredient is uſed in the Diſtillation of dry Brandy; but *Liqueres* are ſcented by different Ingredients, of which conſiderable Quantities of a very inferior Sort are diſtilled for the Conſume of the Country.

4. What are the common Sizes, Proportions, and Forms of the Stills, Worms, refrigerating Veſſels, Furnaces, &c.?

The Stills in general Uſe, with very few Exceptions, differ very little in Shape, being 33 Inches Diameter by 33 Inches Height in the Sides, cylindrical from the Bottom to the Shoulder; the Bottom deeper about Two Inches in the Center than at the Sides; the Cover, from the Shoulder to the Junction with the Head, forming a Dome nearly Five Inches higher in the Center. The Head is in the Form of a compreſſed Globe, and the Pipe, which connects it with the Worm, joined on one Side in the lower Orbit, where a Kind of Gutter or Canal is formed in the Inſide for the Purpoſe of conveying the condenſed Liquor to the Pipe. The Worms where they join the Pipe are about 2½ Inches Diameter, and taper a very little to the lower End, being about 15 Feet long, in Five circular Turns, like a Corkſcrew, nearly in the Form of the annexed Drawing. The refrigerating Veſſels are generally a Tub of from Five to Seven Feet High, Four to Five Feet Diameter, ſome of them are placed in Ciſterns of Brick and Mortar. The Furnaces are like an Oven; the Bottom of the Still falling about a Foot under the Line of the Dome, and placed about Two Feet from the Ground on which the Fuel is laid, without any Grate, Aſh Hole, or Stopper to the Mouth of the Furnace.



5. How often is the Diſtillation compleated before the Brandy is conſidered in a State for Conſumption?

When proper Care is taken to ſeparate the Brandy as it comes from the Still, the Over Proof and Glaſs Proof are in a State for Conſumption, and the Feints are either thrown in with the next Still full of Wine, or kept apart and rectified by themſelves.

The Brandy of the Firſt Diſtillation retains more of the vinous Flavor than when rectified a Second Time; the Wine being good, and a high Proof not being required, thoſe of the Firſt Diſtillation are preferred.

6. Is Brandy ever made in whole, or in any, and in what Proportion from Grapes, without their firſt undergoing the vinous Fermentation?

No Brandy can be produced from unfermented Liquors, nor are Grapes in their natural State ever thrown into the Still.

7. What are the Arts uſed for preventing a diſagreeable Taſte in the Brandy? Is it thought neceſſary to ſeparate what firſt comes from the Still (and which in caſe of Diſtillation from Corn conſiſts very much of an eſſential vegetable Oil) which though diſagreeable in Malt, may perhaps in Wine or Grapes be of a palatable Flavor?

The Shot, or the firſt Part that comes off from the Still, to about the Quantity of a Gallon, is put in with the Feints, more for being of a low Proof than for any great Quantity of eſſential Oil that it contains, or any bad Taſte it acquires. All the Art practiſed for preventing any diſagreeable Taſte in the Brandy, conſiſts in the Skill in conducting the Fermentation of the Juice of the Grape, as well as in judiciouſly diluting the Wine with Water when put into the Still, that the Spirit may the eaſier diſengage itſelf from the Maſs of the Liquid, and a proper Management of the Fire during the Proceſs of the Diſtillation, that the vegetable eſſential Oils be not too much rarified, or the volatile Salts be not forced over in too great Quantity. For theſe Points no Rules can be laid down, they can only be acquired by Attention, Obſervation, and long Practice.

8. Are the Spirits as diſtilled from Wine clear and colourleſs, and to what is the Colour generally ſeen in Brandy to be aſcribed?

Spirits from the Still come out clear and tranſparent as Water, the Colour they acquire is from the Tincture they extract from the Oak, of which the Caſks are made. This Colour is likewiſe given by Dealers, which is kept a Secret.

9. How full is it uſual to make the Still of the Wine or Grape Juice; and is there any, and what Art or Ingredient uſed to prevent its boiling over or running foul?

The Quantity put in is generally Four Fifths of the Contents of the Still; and no Ingredient or any other Method is uſed to prevent it from boiling over or running foul but a proper Management of the Fire.

10. Are the Stills, and their Heads and Worms made of Copper, or of any other and what Metal, and why?

The Stills in Spain are made of Copper, their Heads and Worms the ſame, and very few of them tinned.

11. What Fuel is commonly uſed?

Wood of all Sorts.

12. How often is it uſual to run off a Still, in the Week, Day, or Hour?

The Stills deſcribed above, when filled with Wine, run off in about Twelve to Fourteen Hours; and when rectifying Low Spirits require from Eighteen to Twenty-two Hours.

13. Are Brandies reckoned to be more fiery and unwholeſome if diſtilled very rapidly, than when made with a ſlow Fire?

It has always been ſuppoſed by the Dealers and Diſtillers of Brandy, that a rapid Diſtillation produces a fiery Brandy, of a bad, diſagreeable, empyreumatic Taſte.

14. What Duty is paid on the Manufacture of Spirits in Spain, how is it impoſed, how collected, and how much is it computed to produce?

The Syſtem of Finance in Spain is ſo irregular, that it is impoſſible to give any ſatisfactory Anſwer to this Query. In ſome Provinces, and in different Towns of the ſame Province, different Duties are paid on Diſtillation. At Xeres a Duty on Diſtillation One Eighth of the Value of the Wine diſtilled is exacted, but the Valuation of the Wine is made very low. At Saint Lucar, Three Leagues from this, no Duty is paid.

15. Are there any Spirits made in Xeres, Cadiz, or the Neighbourhood of thoſe Towns, from Barley or other Grain?

None from any Kind of Grain, or from any other Materials, but of the Wine made from Grapes, and from the Refuſe of the Grape after being preſſed.

16. If there are, what is the Proceſs by which the Manufactory is conducted? Is all, or only a certain, and what Proportion of the Grain malted, before it is brewed for the Purpoſe of Diſtillation?

Anſwered by the preceding.

17. A Gentleman of Eminence (who ſtates himſelf to have made particular Enquiries concerning the Diſtilleries in Spain, when he was in that Country, and to have obtained much authentic Information on the Subject) ſays there are very conſiderable Manufactures of Spirits from Grain in that Country, and that the Manufacturer has the Art of preparing the Eſſences of the different Wines, and mixing them with his Malt Spirits, ſo as to imitate exactly the Flavor of the different beſt Sorts of Brandy. Is this Information correct?

This is an Aſſertion which ſeems to proceed from Miſinformation.

18. Is there any good Treatiſe, either as a ſeparate Work or in any Collection of the Tranſactions of any Society, deſcribing the Art and State of the Diſtillations of Spain, and can ſuch Work be eaſily obtained?

There is no Treatiſe in Spain on Diſtillation; this Article is treated at ſome Length in the Paris Encyclopedia, and in the Abbé Roſier's Dictionary of Agriculture.

Xeres, 13th November 1798.

J. Gordon.

ANSWERS to certain additional Queſtions circulated by the Committee on the Scotch Diſtillery.

1. Can you ſay from your Experience or Obſervation, whether Spirits diſtilled from the ſame Materials, and to the ſame Degree of Strength, are more unwholeſome, if they have been diſtilled very rapidly, and with a very ſtrong Fire, than when diſtilled ſlowly and with a gentle Heat?

2. If the Diſtillation is conducted ſkilfully in other reſpects, is it the Effect of a rapid Diſtillation by a ſtrong Heat to occaſion a fiery Taſte, or peculiar and diſagreeable Flavor in the Spirits, to a greater Degree than when the Diſtillation is performed ſlowly and with a gentle Heat?

From Experience and Obſervation I have found, that Spirits diſtilled from the ſame Materials; viz. Wine made from the Juice of the Grape, Lees of the Wine, Orujo, in Spaniſh (which is the Refuſe of the Grape after being preſſed) are more diſagreeable and fiery when diſtilled with a great Degree of Heat, than when diſtilled by a more moderate one. As to the Unwholeſomeneſs of Spirits diſtilled by either Proceſs, it is not in my Power to anſwer, never having had any Opportunity to make Obſervations; but it appears to me, the Wholeſomeneſs or Unwholeſomeneſs of Spirits muſt depend principally on the Subſtances from which they are produced; and in proportion to this Principle, Spirits diſtilled by a ſtrong Fire will be more unwholeſome than if diſtilled by a moderate one, as the former will make certain Oils and Salts come over with the Spirit, which the latter cannot.

3. What is ſuch fiery and diſagreeable Flavor in Spirits occaſioned by? Does it ariſe from a Combination of eſſential Oil or other offenſive Matters coming over with the Spirits, or from any other, and what Cauſe?

The fiery and diſagreeable Flavor in Spirits, it is my Opinion, are produced by an injudicious Fermentation, as well as by an unſkilful Method of conducting the Diſtillation, and by uſing Stills of an improper Conſtruction. To elucidate thoſe Aſſertions it requires that I ſhould explain my Opinion relative to the component Principles of Wine, or let it be the Juice of the Grape: There are the ſaccharine, the tartareous, dulcified by the vegetable Oil and Water. The component Parts of the ſaccharine are, the vitriolic Acid, dulcified by the flogiſtic Part of Sulphur; thoſe of the tartareous are, an alcaline Subſtance, of the ſame Nature as Pot Aſh, modified by the vegetable Acid, ſupercombined by the vegetable Oil, and the Water is the elementary Water, combined with a ſmall Proportion of virginal Earth. It is impoſſible to aſcertain, to any Degree of Certainty, the Ratios of theſe Principles contained in any given Quantity of the Liquid; but it is to be ſuppoſed that the different Flavors, Body, and Spirit, found in Wines, depend entirely on theſe eſſential Principles, combined by the Fermentation they undergo.

It is well known that Spirits are formed into Vapours by a much leſs Degree of Heat than Water, or many other Subſtances; from hence the Principle of Diſtillation. The judicious Method of diſtilling, is the Application to the Waſh that adequate Degree of Heat, to raiſe the Spirit into Vapour, without affecting the other component Parts; but as this cannot be exactly aſcertained, the nearer we approach this Point the better our Spirits will be. The Reverſe, or the injudicious Method of diſtilling, is, the Application of too great a Degree of Heat to the Waſh, which will not only raiſe the Spirit, with a Quantity of Water, but will likewiſe raiſe therewith any other volatile Parts contained therein; hence rarified vegetable eſſential Oil, combined with the volatile Salts, during the Fermentation, which in the State of Vapour form a kind of Amoniacal Soap, which more or leſs cauſes an empyreumatic Flavor, and a fiery pungent Taſte. This is often increaſed by the improper Construction of the Stills, which do not let out, with ſufficient Expedition to be condenſed, the Vapour as formed, but reſtrains it in a rarified State, and in a revolving Motion; when a longer Time is allowed for the rarified vegetable Oil and exalted volatile Salts to form themſelves into the Amoniacal Soap or Suds, the ſole Cauſe of the pungent and fiery Taſte.

4. Are you acquainted with the Ingredients or Proceſſes ſaid to be employed by ſome Diſtillers to remove or diminiſh ſuch unpalatable Flavor, or to communicate ſome favorite Taſte? If you are, do you know in what Manner thoſe Ingredients or Proceſſes operate in producing thoſe Effects? Does the Uſe of them, or of any and which of them, in the neceſſary Quantity or Degree, render the Spirit leſs wholeſome? If it does, do you know any ready and eaſy Method of Detection where they have been employed?

We have no Knowledge of any Ingredients uſed to diminiſh or take off the diſagreeable Taſte acquired by Brandy, either in the Fermentation or Diſtillation.

5. Can you ſay, from your Experience and Obſervation, whether a Spirit of the ſame Strength, and diſtilled from the ſame Materials, is leſs unwholeſome when the Wort and Waſh made from ſuch Materials is weak, and diluted by the Uſe of a great Proportion of Water in forming the Wort, than when ſuch Wort and Waſh are made ſtronger, and more concentrated by the Proportion of Water uſed in the Formation of the Wort being much leſs?

The great Art in the Brandy Buſineſs conſiſts in conducting the Fermentation of the Juice of the Grape, ſo that all the ſaccharine Subſtance be compleatly converted into Spirit, and the Wine acquire a dry ſharp Taſte, rather encroaching on the acetous Fermentation when it becomes fit to be put into the Still. Should it be diſtilled while it retains any Sweetneſs, the Spirit becomes heavy, of a diſagreeable ſweetiſh Taſte, and when advanced in the acetous Fermentation the Spirit returns an Acidity. It remains for the Judgment of the Operator to dilute his Waſh with a Quantity of clear Water when put into the Still, which Dilution opens the Wine conſiderably, and the Superabundance of Water retains the eſſential Oils, and allows the Spirit to eſcape to the Surface, leſs clogged with the volatile Salts, &c. This is the only Method which has been ſound here to anſwer beſt for producing a clear well taſted Spirit, though in the firſt Diſtillation it comes over much weaker, it is in greater Abundance than if the Wine in its natural State only had been uſed. The ſame Method of Dilution is uſed with the Brandy, when rectified a Second and Third Time. The real Quantity of Spirits of a certain Strength is produced nearly the ſame by the one Method as by the other.

13. Can you aſcertain what Form and Capacity of Still, and Form, Capacity, and Conſtruction of Fire-place, will require the leaſt, and what the greateſt Space of Time to the Diſcharge of ſuch Still, in proportion to the Quantity of Waſh or Low Wines put into it, all other Circumſtances, as Quality of Materials, Strength of Waſh, Fuel, Degree of Heat, &c. being in both Caſes equal, and the moſt favourable to Diſtillation?

Vapour in Diſtillation being formed in proportion to Surface, and not in proportion to the Quantity of Liquid, a Still conſtructed to expoſe the largeſt Surface to a given Depth of Liquid, not to be leſs than Fifteen or more than Twenty Inches deep; the Head and Worm of a ſufficient Size to admit of all the Vapour being eaſily carried into the refrigerating Veſſel without being too much rarified, an Abundance of Water to keep the refrigerating Veſſel cool, and the Furnace ſo conſtructed that the Fire may operate equally on every Part of the Bottom, and never come into Contact with any Part of the Sides of the Still that is not fully covered by the Liquid in the Inſide, I conceive to be the beſt for Expedition, and injuring leaſt the Quality of the Spirit; the exact Combination of theſe Principles will give the Size of the Stills, which may be from 2,000 to 2,300 Gallons; but Stills of a much ſmaller Capacity may be conſtructed to enjoy a proportionate Advantage.

Xeres, the 13th November, 1798.

J. Gordon.

Appendix (G. 2.)

LETTER from St. Lucar, reſpecting the Diſtillation of Spirits.

THE principal Diſtilleries of Spain are in Catalonia, but although there are ſome in theſe Parts, particularly on the oppoſite Side of our River, we muſt own we never heard of the Spaniards diſtilling from Grain, at leaſt to any Extent; much leſs have we ever ſeen them imitate exactly the Flavour of the different beſt Sorts of Brandy, though in place there are great Quantities of this Article brought from Catalonia. Should we be able to meet any Treatiſe that can throw any Light on the Subject, we ſhall not fail to procure and ſend it to you.

St. Lucar, November 1798.

Appendix (G. 3.)

ANSWERS to Queſtions reſpecting the Diſtillation of Spirits in Portugal; dated Liſbon, 1ſt December, 1798.

1. IN the Diſtillation of Brandy from Wine, in Portugal, the Still is charged with Wine nearly within Eight or Nine Inches of the Brim, and wrought off; the Spirit produced, if intended for the Preparation of Wines for Exportation, is re-diſtilled, and made of a Proof that Olive Oil will ſink in it; but for common Uſe they generally content themſelves with the firſt running, which is by no Means ſo pure.

2. Generally the moſt inferior Wines are uſed for diſtilling; but good Wine ſhould be preferred, as it produces moſt Spirit and the cleaneſt Flavour, &c. White Wine gives more Spirit than Red Wine.

3. Water is uſed in refining of Spirits nearly in the Proportion of an Eighth Part, and occaſionally with Wine Lees when groſs or glutinous, but never added to Wine in the Proceſs of Diſtillation, nor are other Ingredients made uſe of.

4. Several of the Stills in the Neighbourhood of Liſbon were made in London; their Worms and Furniture in the Engliſh Manner; the Sizes arbitrary, generally from One Hundred and Forty to Four or Five Hundred Gallons; the Furnaces are of late on the Plan of thoſe of the Steam Engines in England. There are alſo ſome Stills on the Plan deſcribed in Baume's Memoire ſur les Alambics et Fourneaux propres à la Diſtillation de Vins. Paris 1778.

5. Anſwered in the Firſt Article.

6. No Spirit is or can be produced from the unfermented Juice of Grapes.

7. No Art known here can make good Spirits from Wine that has a muſty Taſte: What firſt comes over from Wine is at Times very unpalatable, and in ſuch Caſes ſeparated from the reſt of the Running. In L'Art du Diſtillateur d'Eaux ſortes, &c. par De Machy, Paris, 1773, he gives a Proceſs, confirmed by his own Experience, for ridding Spirits of eſſential Oils: It is by mixing Two Pounds of Aſhes from Vine Cuttings, with Twelve French Pints of the perfumed or aromatized Spirit; the firſt Half Pint of the Running is ſeparated, the Ten Pints that follow are compleatly inodorous, and free of eſſential Oil; the remaining Pint and a Half kept apart as retaining more or leſs of the original Flavour.

8. All Spirits come perfectly colourleſs from the Still, Age and keeping them in Caſks will communicate a Colour; ſcorched Sugar is a very good Ingredient for that Purpoſe; many others are to be found in Engliſh and French Treatiſes on Diſtillery.

9. Eight or Nine Inches muſt remain unfilled, as mentioned in the Firſt Article; ſomewhat more in refining, as Spirits expand more than Wine. The Fire muſt be regular to prevent boiling over or running ſoul; when they happen, damping the Fire is the Remedy.

10. In Portugal Stills and their Heads are made of Copper, the Worms of Pewter; among the Farmers who uſe ſmall Stills for their Lees, a Muſket Barrel or Tube of Copper thruſt through a Caſk, frequently perform the Office of Worm and Cooler, but the Spirit is uniformly bad.

11. Engliſh Coal is preferred to other Fuel, and uſed when to be had at a reaſonable Price; but generally, and in the interior Parts of Portugal at a Diſtance from Water Carriage, Wood is the common Fuel.

12. Stills are ſeldom run off more than Once in Twenty-four Hours.

13. A ſlow Fire makes the beſt Brandy; a violent one ſpoils the Proceſs: Lees ſhould be conſtantly ſtirred until they boil; the Still Head ſhould then be immediately put on and the Fire damped.

14. The Manufacturer of Spirits in Portugal pays no Duty directly; Wine, in the Firſt Inſtance, pays the Tythe or Tenths generally in Kind; afterwards the Subſidio Literario (for the Maintenance of public Schools) One Rea, per Canada, or Twelve Reas, per Almude, correſponding to $\frac{81}{100}$ Pence Sterling, for $4\frac{1}{2}$ Gallons Engliſh Wine Meaſure, of the Produce, and conſumed in the Diſtrict or County of

Liſbon; it further pays a Duty of 5\$200 per Pipe of 30 Almudes, or $173\frac{1}{3}$ Reas per Almude, equal to £. 1. 9*s.* 3*d.* Sterling per Pipe, or $11\frac{7}{10}$ Pence per $4\frac{1}{2}$ Gallons. Wines from other Diſtricts, and even thoſe of the Termo or County of Liſbon, when conſumed within the Liberties of the City, pay additionally 2\$ per Pipe, making in all 7\$200 for 30 Almudes, or 240 Reas per Almude, equal to $16\frac{1}{5}$ Pence Sterling per $4\frac{1}{2}$ Gallons; Brandies pay Four Reas per Canada, or 48 Reas per Almude, equal to $3\frac{24}{100}$ Pence per $4\frac{1}{2}$ Gallons, for Subſidio Literario. Brandies diſtilled by the Farmers in the Termo of Liſbon, from the Wines or Lees of their own Produce, and there conſumed, pay only 2\$400 Reas per Pipe of 30 Almudes, equal to 80 Reas per Almude, or $5\frac{2}{5}$ Pence per $4\frac{1}{2}$ Gallons; but if brought into the City for Conſumption they pay the ſame as Wine, 7\$200 per 30 Almudes, equal to $16\frac{1}{5}$ Pence per $4\frac{1}{2}$ Gallons. Wine and Brandy when exported pay the Subſidio Literario; and at Liſbon the Export Duty is the ſame on both, 2\$ per Pipe of 30 Almudes, equal to 11*s.* 3*d.* per 135 Gallons; nor is there any Diſcrimination reſpecting Brandies of different Strengths. The aggregate Amount of Duties on Brandy cannot be obtained, being blended with thoſe on Wine, and their Quantum different in the ſeveral Provinces. As the beſt Approximate, the Amount of the Subſidio Literario would have furniſhed the Quantity of Wine produced; even in this, Succeſs has not attended the Enquiries made.

15. No Spirits are made from Corn in Portugal, they are occaſionally made from damaged Figs and Raiſins when unfit for other Purpoſes, and this rarely. Lately in Algarve a Project was afloat to make Spirits from the Carob or Locuſt Pod, but has not been followed up.

16. Connected with, and anſwered in the laſt.

17. By every Enquiry from Britiſh Subjects and others reſident in Spain, particularly at Barcelona, Cadiz, and St. Lucar, it appears that Corn Spirits are not manufactured there, and ſcarcely known by the Natives as a Thing exiſting: Miſinformation muſt have led aſtray the Gentleman of Eminence from whom this Query originated.

18. There is no ſeparate Treatiſe in the Portugueſe Language on the Subject of Diſtillation. In the Memorias Economicas, of the Liſbon Royal Academy of Sciences, Vol. III there is a Paper on the Subject of Brandies; the Author gives the Preference to Baume's Still; but it conveys no Information worth Notice: In the Collection there are ſeveral Effuſions of Portugueſe Patriotiſm; amongſt others, a Diſcourſe by D^{n}. Rodrigo de Souza Coutinho, now Miniſter of the Marine and Colonies, in Vol. I. where he mentions the Methuen Treaty in very ſtrong Language.

Liſbon, 1ſt December 1798.

Appendix (G. 4.)

Memorial of Mr. E. G. J. CROOKEENS, reſpecting the Diſtillation of Spirits, &c. in Holland; dated London, 26th April 1799.

TRANSLATED FROM THE FRENCH.

IN order to anſwer the Queſtions relative to the Purity and Goodneſs of the Spirit diſtilled from Grain, I ſhall chiefly confine myſelf to that which is diſtilled in Holland, and ſo much eſteemed in this Country on Account of its Flavour as well as of its Purity and Salubrity; becauſe the Nature of this Spirit, or Geneva, and the Method of diſtilling it, from the firſt Beginning to the laſt Stage of Rectification, is better underſtood by me than the Spirit diſtilled in this Country, and the Manner of diſtilling it. If you conſider the Humidity of the Air in Holland, and the Influence which this unhealthy Air muſt naturally poſſeſs upon the Health of the Inhabitants, and that not only all the Phyſicians, but alſo the People at large, are convinced that the Spirit drawn from Grain, or Geneva, as it is there diſtilled, if drunk with Moderation, is an univerſal Preſervation againſt the Infirmities and epidemical Diſeaſes, which this damp Air muſt naturally produce, it cannot be a Matter of Surprize that the Uſe of Geneva is ſo univerſal throughout Holland, and that the Dutch Nation has carried the Art of diſtilling it to a Degree of Perfection which it has not yet been poſſible to attain in any other Country. To form a Judgment on the beneficial Nature of this Spirit, I ſhall only quote this one Fact, averred by Daily Example, and which has certainly not eſcaped the Notice of Engliſh Travellers who have traverſed Holland, or reſided there ſome Time with a Spirit of Obſervation, viz. That Numbers of Perſons are found much advanced in Years, who ſince their Youth have made conſiderable Debauches in this Spirit, while all thoſe who commit ſimilar Exceſſes in Foreign Spirits ſuccumb and periſh in the Bloom of Life; and this Obſervation leads me naturally to this Queſtion, wherein does that beneficial Virtue of the Dutch Geneva conſiſt, which it enjoys in Preference to all other Spirits? The Anſwer to this Queſtion muſt be found in the Sort of Grain, in the good Quality of each Sort, in the Manner of proceeding and drawing from it a Spirit which is pure, and unmixed with any heterogeneous Matter which might impair its natural Goodneſs. An Explanation of theſe Points will contain, I think, the Anſwer to the principal Queſtion reſpecting the Manner of improving and meliorating the Diſtilleries in this Country.

I am perfectly aware, that treating on theſe Particulars, I ſhall not be able to explain myſelf in a Language which is not my native Speech with that Purity and Preciſion which the Importance of the Subject requires; but I ſhall endeavour to ſupply this Deficiency by that Veracity and Frankneſs which may naturally be expected from a Man who is not in the leaſt connected with the Diſtillers in this Country, nor anywiſe perſonally intereſted in concealing or altering Facts, and who in this Buſineſs looks out for no other Reward but the Pleaſure and Satisfaction of being able to contribute his Mite to the public Welfare, and to the Preſervation of the Health of ſo many Millions of People, who may ſuffer either from the Ignorance or Avarice of the Diſtillers, reſerving to myſelf only ſome peculiar Manipulations, which have no Influence on the public Welfare, and which can merely ſerve the private Purpoſe of Diſtillers, who uſe and put them in Practice.

On entering upon this Subject I ſhall have no Occaſion to enlarge on the Quality of the Grain, it being univerſally known, that in order to produce a Spirit which is pure, and of a pleaſant Flavour, Grain muſt be uſed which is pure, and not ſpoiled by

Wet either in the Field or the Granaries. I ſhall therefore confine my Obſervations on the Species of Grain, and obſerve in this reſpect, that the Dutch Diſtillers are perfectly acquainted with the Manner of drawing Spirits from the Malt of Barley, as well as from unmalted Barley with a Portion of Malt added to it, in the Proportion of a Third or Fourth Part; and there are ſeveral petty Diſtillers in that Country, who ſtill make uſe of that Grain on account of its low Price; and in general the Spirit drawn from Barley is of a very pure and vinous Nature, provided always that the Operation be conducted in that ſlow Manner which ſhall be developed in the Sequel; nor is it leſs true, that all great Diſtillers in Holland are convinced that Malt yields not only a purer Spirit, but alſo a greater Quantity than Raw Barley mixed with Malt, in the beforementioned Proportion, contrary to the general Opinion of the Diſtillers in this Country; and my own Experience has confirmed me in the above Opinion, if the Malt be perfectly well made, for a very evident Reaſon. The artificial Vegetation, which the Grain undergoes, diſengages the ſaccharine Matter, and renders it more proper to be extracted by the Water; nay, it augments the ſaccharine Matter contained in the Grain. To be convinced of the Truth of this Remark, we have only to examine the Malt from Time to Time during the Operation, and we ſhall find, that this Matter developes itſelf more and more as the Grain grows longer; yet this Vegetation ſhould be ſtopped as ſoon as this Matter is diſengaged from the Length of the Grain, otherwiſe the ſaccharine Part will be loſt; and if it be ſtopped too ſoon, when this Matter has only diſengaged itſelf from Half the Length of the Grain, as is done by ſeveral Brewers in Holland, all the ſaccharine Matter contained in the Grain not being diſengaged, it cannot be ſo eaſily diſſolved in the Water. I am convinced by ſeveral Experiments, which I have made myſelf on ſeveral Sorts of Malt, and in different Degrees of Perfection, that about a Fourth Part more Spirits is obtained from Malt, which is perfectly well made, than from that in which the Vegetation has been checked too ſoon, or carried to Exceſs. The Manner of drying it is alſo an Article of equal Importance; and in general Malt dried too quick, and by an unequal Heat, yields not as much Spirit, nor a Spirit of as pleaſant a Taſte as Malt dried in an equal and ſlow Manner. If it be conſidered that the ſaccharine Matter of the Grain produces alone and excluſively the Spirit, it will be eaſily conceived that Malt of Barley muſt yield more Spirit, and of a more pleaſant Taſte, in proportion as the ſaccharine Matter is more developed in the Malt, and rendered more proper to be extracted and diſſolved by Water than in unmalted or Raw Grain, where this Matter is united and combined with the other Particles of the Grain; and if ſome Diſtillers in this Country are of Opinion that Raw Barley mixed with a certain Quantity of Malt produces ſomewhat more Spirit, they muſt neceſſarily have made their Experiments with Malt which had not attained the laſt Degree of Perfection, and they muſt not underſtand as well the Art of making Malt as the Brewers in this Country, who have carried it to the higheſt Degree of Perfection. I rather incline to think that the Diſtillers in this Country prefer Raw Grain for the ſame Reaſon it is preferred in Holland, namely, becauſe it neither coſts ſo much Trouble nor Expence, and that the Reſult depends not on as many little Circumſtances and Precautions.

In Holland but very ſeldom Uſe is made of Barley, notwithſtanding the Purity of the Spirit which it yields, as it has been found out that Barley yields but little Spirit compared with other Grain; for this Reaſon other Species of Grain have been ſubſtituted in its Place, which yield a more conſiderable Profit, while at the ſame Time the Spirit they give is by no Means inferior, from the Precautions attended to in the Operation.

Wheat mixed with a Portion of Barley Malt, in the above mentioned Proportion, yields more Spirit than Barley, and of a Vinouſity and Fineneſs of Taſte, which exceed all Belief; and the Diſtillers in Holland, who wiſh to produce a very fine Geneva, make uſe of Wheat, and ſell this Spirit to private Perſons, who deſire to have it, at Double the Price of common Geneva; and if the Fermentation and Diſtillation be conducted with Prudence, a Spirit may be drawn from it, which equals the Spirit of Wine in Vinouſity and Flavour. I have known a Diſtiller in Rotterdam, who ſold his Spirit, drawn from Wheat, for true French Spirit of Wine; and in order to give it this Flavour, he made the Grain ferment with the dried Lees of Wine, which he procured from France, inſtead of Barm, the Lees of Wine having this Advantage, that they procure a ſlow Fermentation, and as they contain a conſiderable Quantity of eſſential Oil of Wine, they communicate to the Spirit the Flavour of the Wine from which they are taken. In Weſtphalia, and throughout the whole Circle of Lower Saxony, no Spirit of Wine is to be found anyways paſſable, although the Diſtillers follow the Proceſs obſerved in Holland in regard to the Compoſition, without acting upon the Principles of the Dutch Diſtillers with reſpect to the Fermentation and Diſtillation, excepting the Biſhopric of Hilderſheim and its Environs, where the Diſtillers make uſe only of Raw Wheat mixed with a ſmall Portion of Malt; and this proves the Superiority of Wheat above all other Species of Grain.

Notwithſtanding all theſe Advantages, Wheat is not made uſe of in Holland for common or general Uſe, as Experience has proved that Rye, which in ordinary Times is much cheaper than Wheat, gives nearly a Third more Spirit than Wheat, and that by the Way of Proceeding they have attained the Art of drawing from it a vinous and pleaſant Spirit, and in Point of Salubrity by no Means inferior to that drawn from Barley or Wheat, nay, perhaps, ſuperior in this Reſpect to the Two others. Previouſly to my entering upon a minute Account of the Diſtillation made uſe of and practiſed in Holland, I ought to obſerve, that it muſt not be ſuppoſed that all the Diſtillers, ſcattered through that Country, are able to make good Spirits. You find, on the contrary, in many Places, very bad Geneva; it is only the great Diſtillers in Schiedam, Welſep, Rotterdam, and in general the Diſtillers in the Province of Gueldres, who are capable of delivering the Spirit, which is ſo much ſought after and valued in Foreign Countries, while petty Diſtillers, though they follow the ſame Method, but not to the ſame Perfection, from Want of a Knowledge of the Firſt Principles, and of a good Theory of the Art of Diſtillation; and it is for this Reaſon that the Servants and Workmen, who were procured in this Country from the Diſtilleries in Holland, have never been able to ſucceed in producing a Spirit of the ſame good Quality as their ancient Maſters made in Holland; and this is exactly as if a Machine employed in Manufactories were given to a Man to make a Stuff, the Properties of which he does not know. The Art of Diſtillation is a Branch of Chemiſtry, and ſubject to the Principles and unvariable Laws of that Science, and a Perſon deſtitute of a Knowledge of the Firſt Principles of that Science will never attain to the deſired Degree of Perfection in the Diſtillation of Spirits from Corn or Grain. In Holland are alſo found unprincipled Diſtillers, who making uſe of ſpoiled Grain, have Recourſe to the pernicious Additions, to cover the bad Taſte and Flavour of their Spirit; but fortunately the Palate of the People is ſo accuſtomed to a pure Spirit, that this pernicious Geneva cannot be ſold in the Interior, but is for the moſt Part exported to the Two Indies, Africa, and other Countries.

Commonly Three Sorts of Spirit are made; one which requires to be rectified over Juniper Berries for the Uſe of the Interior, which is ſome Degree weaker than that exported for England; becauſe in Holland it is not uſual to mix it with Water, but to drink it pure; another for being exported to England, alſo rectified over a ſmall Quantity of Juniper Berries, but ſome Degree ſtronger; and a Third Sort, rectified to the ſame Degree of Strength, but without the Addition of Juniper Berries, for Exportation to America, becauſe the North Americans do not like that Flavour, but prefer the Spirit quite pure, without any Addition which may give a peculiar Taſte.

There are Two principal Proceſſes:—The major Part of the Diſtillers take a Quantity of Flour of Rye, ground rather groſsly, mixed with a Third or Fourth Part of Barley Malt, proportionate to the Size of the Tub in which the vinous Fermentation is to be effected. They begin by mixing it with cold Water; this Mixture is much ſtirred with the Hand to prevent the Flour from gathering into Lumps, and that it may be evenly divided. When this Point is attained, Water is added to the Maſs, which Water muſt have been heated to the Degree of the Warmth of human Blood; the Whole muſt be well ſtirred, in order to divide the Grain in an even Manner; after which the Ferment is mixed with this Waſh, after it has been previouſly well diluted with a little of the Liquid. Great Attention ſhould be paid to the Tub being kept in a moderate Degree of Warmth, fit for the intended Fermentation, by giving the Air ſome Acceſs to the Liquid, and by preventing the Rays of the Sun from falling on the Tub in Summer, and by procuring a Current of freſh Air for the Laboratory: The Fermentation generally begins in this Caſe Six Hours after; ſhould it be ſooner, it is judged that the Fermentation will be too ſtrong, and Means are employed to check it: If it does not commence ſoon enough, proper Means are made Uſe of to accelerate it: If the Fermentation be well conducted, it generally terminates the Third Day, and the Liquor grows very tranſparent, and aſſumes an acrid Taſte, hot, and biting on the Tongue. When it has attained this Point, the Wort is well ſtirred, and the Maſh with all the Corn is put into the Caldron; and hereupon they proceed to the firſt Diſtillation, which is conducted very ſlowly. Great Attention ſhould be paid, that the Maſh be taken exactly at that Time before the acetous Fermentation, which deſtroys the Spirit, can begin. The Slowneſs of the firſt Diſtillation is a Point of the utmoſt Importance; becauſe, if you proceed rapidly, the eſſential Oil goes over with the Spirit, and mixes with it ſo intimately, giving it at the ſame Time an unpleaſant Taſte of Corn, that it is impoſſible to ſeparate it from the Spirit, or to deſtroy this Taſte, but by pernicious Additions, hurtful to Health: Thus then the Succeſs in obtaining a good Spirit chiefly depends on the firſt Diſtillation. Hereupon the Liquor is rectified over Juniper Berries Once or Twice, according to the Sort of Spirit which it is intended to produce. For common Uſe one Rectification is ſufficient; becauſe if the above Precautions be attended to, the Spirit is ſufficiently mild to be drunk by the People, though not ſo fine, pleaſant, and delicate as that which has undergone ſeveral Rectifications; and the Product of theſe multiplied Rectifications is called Double Geneva, and paid for accordingly. Some Diſtillers mix their Juniper Berries immediately with their Wort, and cauſe the Whole to ferment together; but in this Caſe they can only draw from it a Spirit for the Uſe of the Interior, or for Exportation to England; for this Reaſon they are generally only made uſe of at the Rectification. In the before-mentioned Caſe and Method of operating, I would however recommend the Addition thereof, previous to the Fermentation, becauſe the Juniper Berries by their aromatic Virtues augment the Spirit a little, if the Fermentation be conducted in a proper Manner, as will be ſeen in the Sequel.

The Second Method obſerved by the beſt Diſtillers is as follows: You take the Malt and Rye in the given Proportion, and further ſome warm Water, heated to a certain Degree of Warmth; you mix the Corn, groſsly ground, with this Water, ſtirring and working it well, until the Whole be well mixed and evenly divided; then let the Waſh reſt ſome Time, until the Flour has ſettled at the Bottom; hereupon let the liquid Matter flow into the Fermenting Tub, and re-commence the ſame

Operation with another Quantity of Water poured upon the ſame Corn, and repeat theſe Operations until you are convinced that the Water thus drawn from the Corn at different Times has diſſolved the whole ſaccharine Matter contained in the Flour; put this Water into the Fermenting Tub, and as ſoon as the Warmth is diminiſhed ſomewhat under the Temperature of the Blood, add the Ferment. The Fermentation does not begin ſo ſoon as in the Firſt Method, but is more regular and ſlow. Other Diſtillers, who obſerve the ſame Method, pour all the Water which they intend to make Uſe of, in order to have a well diluted Wort, and of an equal Degree of Heat, at once in a Tub, and put their Flour gently and ſlowly into this whole Maſs of Water, while one or two Perſons are quickly ſtirring the Flour and Liquid with Sticks made expreſsly for that Purpoſe, in order evenly to divide the Flour, and to prevent it from gathering into Lumps. When the Whole is well mixed, they proceed, as mentioned in the preceding Article, by drawing off the Liquid from the Flour, &c. &c.

This Method is not entirely to be rejected, becauſe the Water has thus a more free Acceſs to every Part of the Corn, and for this Reaſon can more eaſily extract the ſaccharine Matter. After the Fermentation is finiſhed, and the Liquid has become very tranſparent, and aſſumed the hot and biting Taſte, you proceed to the afore-mentioned ſlow Diſtillation.

In all theſe Caſes the Water for making the Wort muſt be more heated in the Winter than in Summer; and when the Weather is uncommonly hot, you ſhould cool the Liquid with cold Water, and at the ſame Time add to it a little freſh Flour; and by this Means you obtain a ſlow and almoſt imperceptible vinous Fermentation, which is a very important Point in regard to the Quality, as well as the Quantity of Spirit.

The Water which is made uſe of is alſo deſerving the utmoſt Attention. Hard Water, and which is loaded with many Particles, produces leſs Spirit, and of a harſh and hard Quality. In Holland they make uſe of the Water of the Meuſe, and keep Veſſels expreſs for that Purpoſe, which load the Water in that River, and convey it to the Laboratory of the Diſtillers. In other Places, they take the Water of ſmall Brooks, where the Water flows over a ſandy Ground, and they take Care to make a Proviſion of it when the Weather is ſtill and calm, and not immediately after a heavy Fall of Rain, by which the Water might have been muddy. They who have adopted the Firſt Method are of Opinion, that by this Operation, and by diſtilling the whole Maſs at once, they obtain a greater Quantity of Spirit, and that they have leſs Trouble in making the Compoſition. In this they are, however, groſsly miſtaken. The great many Experiments I have made in Holland with either Method, and which Two Years ago I repeated in the Electorate of Hanover, at a Diſtiller's of my Acquaintance, have confirmed me in the Opinion, that by this Method no greater Quantity is obtained, and that the Spirit, *ceteris paribus*, is of a leſs pleaſant and harſher Taſte, for this evident Reaſon, that with the greateſt poſſible Precaution it is hardly poſſible to prevent this thick Maſs, expoſed to the immediate Action of the Fire, from communicating to the Liquor an empyreumatic Taſte; and it is by no Means improbable, that previouſly to the Fermentation, all the eſſential Oil not having been ſet at Liberty, a Part of it has remained united and incorporated with the Flour, or at leaſt with the Huſks of the Grain, and only diſengages itſelf by the Aid of the Heat during the Fermentation and Diſtillation; ſo that following this Method, you are in Danger of cauſing a large Quantity of eſſential Oil to go over with the Spirit. This Method has alſo the Inconvenience attending on it, that you are obliged to leave the Caldron open till the Liquid begins to boil, and that in the mean Time a Man muſt continually ſtir this Maſs with a Stick to prevent this thick Maſs from ſticking to the Bottom of the Caldron, and being burnt, until the Liquor begins to boil up; at this Time the greateſt Danger is over, and the Lid is put on. Thus nothing is gained in point of Trouble, becauſe, on obſerving the other Method, you proceed immediately to the Diſtillation. Among the Advantages which the Dilution of the Maſh, together with the ſlow Fermentation and Diſtillation, communicates to the Spirit diſtilled in Holland, both in point of Flavour and Salubrity, muſt alſo be counted, that the beſt Diſtillers know how to extract from this Maſh all the Ferment, by which Means the Spirit is rendered more pure; becauſe the Ferment, whatever Nature it may be, contains moſt of the eſſential Oil of the Matter whence it is taken, and that by this Method the greateſt Part of this Oil is taken from the Liquor before the Diſtillation, while at the ſame Time they derive from it the Profit, that they never have Occaſion to buy their Ferment from the Brewers, but on the contrary ſell themſelves a conſiderable Quantity of it, after having dried the ſame in the Shape of Loaves, in which State they preſerve it for Years, if it be kept in dry Places; and in this State it is much ſought after by Bakers, as well as by private Families, becauſe this dry Ferment, which is diluted with a little Water, never communicates to the Bread or Paſtry the bitter Taſte which Barm does, loaded as it is with the bitter Particles of the Hops. The Diſtillers, who are acquainted with this Method, enjoy the additional Advantage, that they can continue to diſtil during the Summer, and at ſuch Times when Barm or Yeaſt is extremely ſcarce. The Profit which they obtain from this Ferment is one of the Reaſons of the low Price of the Dutch Geneva, compared with the Price of Spirits diſtilled in other Countries; but as they who are perfectly initiated in this Art keep it a Secret, I ſhall not explain at preſent the Manner in which they proceed, from the Motives which I have aſſigned at the Beginning.

And as the Dutch Diſtillers are under no Sort of Conſtraint in their Operations, nor have the leaſt Reaſon to hurry their Operations, they take the greateſt Care to clean after each Operation their Caldron, and above all their Tubs, in which the vinous Fermentation is effected; and they never fill them again, but after having thoroughly cleared them from the Ferment, which ſticks to the Sides of the Tubs from the laſt Fermentation, becauſe they know from Experience, that the leaſt Remains of this Matter gives the following Liquor a bad Taſte; for this Purpoſe they clean them with Lime Water, and never with Soap, becauſe the Cauſtic Alkali contained in the Soap would not fail to give the Liquor an urinous Taſte.

By all theſe Precautions they obtain a pure Spirit, without being obliged to employ any noxious Articles, in order to deſtroy the bad and offenſive Taſte, and at the ſame Time a wholeſome Spirit; and a Circumſtance, which can much contribute to its Salubrity, is this, that it is rectified over Juniper Berries, which poſſeſs a balſamic and aromatic Virtue. It is at leaſt averred by the moſt celebrated Phyſicians both of Holland and other Countries, that the Juniper Berries poſſeſs great medicinal Virtue, for which Reaſon aqueous Decoctions of Juniper Berries are ſo frequently preſcribed by Phyſicians of acknowledged Celebrity in inveterate Rheumatiſms, which, after having baffled all other Remedies, are commonly cured by a continued Uſe of theſe Decoctions; and if the Juniper Berries actually poſſeſs this Virtue, who can then call in queſtion the great Benefits, which the Spirit, rectified over Juniper Berries, muſt afford the Inhabitants of a cold and humid Country, where the Temperature of the Air is ſo unſettled, that in the Courſe of One Day you experience ſeveral Changes of Heat and Cold, and where, for this Reaſon, rheumatic Complaints cannot but be very common? I have experienced very generally, that Turpentine is ſubſtituted to the Juniper Berries in the Malt Spirits diſtilled in this Country in Imitation of Dutch Geneva. It remains with Phyſicians to decide, whether Turpentine in this State, and taken in this Quantity, muſt not prove highly detrimental to Health. I for my Part am at a Loſs to conceive, that an Article as reſinous as Turpentine (the Reſidue of which, after the Diſtillation is Colophonium) ſhould not be highly prejudicial to Health; and I am apt to think, that for this Reaſon it would be certainly worth while for Parliament to prohibit the Uſe of Turpentine, and enact that Juniper Berries be ſubſtituted in its Place; the more ſo, as the Subſtitution of Turpentine for the Purpoſe of imitating the Flavour of Juniper Berries, merely ariſes from the Avarice of the Diſtillers, and as Holland affords a ſtriking Proof and Example, that if the Uſe of Juniper Berries be not abſolutely beneficial, it cannot at leaſt be hurtful.

As the Dutch Diſtillers are thoroughly convinced that the Succeſs of their Operations depends on a ſlow Diſtillation, they take peculiar Care that their Kilns be conſtructed in ſuch a Manner, that the Diſtiller has it entirely in his Power to abate or accelerate the Action of the Fire at every Moment where he ſhall think it neceſſary. It is impoſſible to fix upon a peculiar Form to ſerve in all Caſes, as it muſt naturally vary according to the Form of the Caldron; but they never loſe Sight of the following General Rules, viz. 1ſt, That the Place which contains the Fire, muſt be contrived in ſuch a Manner, that the Action of the Fire operates equally on the whole Surface of the Bottom of the Caldron, without being concentrated to One Point, where the Caldron would be burnt, and unavoidably and immediately communicate to the Liquor an empyreumatic Taſte: By this equal Action of the Fire, the Liquor is heated in a more equal Manner, and by a moderate Fire, and alſo quicker than if the Fire acted only upon One Point.—2dly, That the Openings of the Kilns be Iron Doors, in which are made ſeveral ſmall Holes or Windows, which can be opened and ſhut, as Occaſion may be, to accelerate or check the Current of Air.—3dly, That the Funnel of the Smoke or Chimney be furniſhed with an Iron Plate, placed horizontally, by which the Diameter of the Chimney can be diminiſhed as often and as much as the Diſtiller chuſes, who by this Means moderates at Pleaſure the Action of the Fire, and can even ſtifle it at once, by ſhutting the Openings in the Kiln, and the Paſſage of the Smoke into the Chimney.

And as the vinous Fermentation is a Point no leſs important, and One of the principal Requiſites, on which depends the Succeſs of the Operation, and as this Fermentation cannot be conducted ſlowly, but in a moderate Temperature of the Air, they take great Care that the Laboratories, in which the vinous Fermentation is effected, be conſtructed on theſe Principles, that the Rays of the Sun can be ſhut out, and prevented from acting upon the Tubs which contain the Liquor which is ſubjected to the Fermentation, and ſhut by Means of Windows made every where oppoſite to each other. In extraordinary hot Weather, a Current of freſh Air can be obtained to cool the Laboratory; and that the Floor be paved with Stones, on which from Time to Time freſh Water can be poured, which cools conſiderably the Temperature of the Atmoſphere in the Laboratory; and that in Winter it can be warmed by Means of One or more Iron Stoves, or, which would perhaps be ſtill better, a Delft Stove, which is made uſe of in ſeveral Places in Germany, which are of more equal, more moderate, and leſs ſtifling Heat.

It muſt not be ſuppoſed that the Diſtillers in Holland make uſe of a ſmall Quantity of Malt, from a Perſuaſion that no Geneva can be obtained from the Flour of Rye, or any other Grain, without that Addition; the contrary is the Truth; I have made ſeveral Experiments with Rye, without the leaſt Addition of Malt, and I have always obtained the ſame Quantity of Spirit, but it was never of as pleaſant a Taſte. This Addition is only neceſſary in as much as it aſſiſts the Fermentation; and that if it be uſed, there is no Occaſion for ſo much Ferment, and of conſequence not ſo much eſſential Oil is introduced into the Liquor, which is the Reaſon that the Spirit is of a more pleaſant Flavour, and not ſo harſh as that which is made of Rye, or any other Flour. I muſt add in this Place, that the Dutch Diſtillers are extremely careful to make uſe only of ſuch Rye as is grown on a calcareous or ſandy Soil, and never employ, if they can poſſibly avoid it, any Corn produced by a fat, clayey Ground; and this is the Reaſon why they make uſe of Rye imported from Pruſſia, grown on a poor Soil, and which, according to common Report, is dried in Kilns before it is exported, and on this account is known in Holland by the Name of Dried Rye; the Grain is ſmall, and very hard and dry; becauſe this Rye produces more Spirit, and of a ſuperior Quality to that which is drawn from Rye, grown on a clayey Soil, becauſe it contains leſs oily Particles.

On comparing the Proceſs of the Dutch Diſtillers with that followed in this Country, it will be obvious at Firſt View why the Spirit, which is diſtilled, does not poſſeſs the Perfection of Dutch Geneva, either in regard to the Flavour nor Salubrity; and all the Queſtions to be propoſed on this Subject may be eaſily anſwered, from a mature Conſideration of the Difference of theſe Proceſſes, and the Prejudice entertained by many Perſons in this Country as well as in Germany, that no Spirit of the ſame Quality can be produced in any other Country, deſerves only to be laughed at. Theſe Perſons do not conſider that Geneva is a Product of Art, which neither depends on the Soil nor on the Climate of a Country, as Wine does, and that if you employ the ſame Materials, and obſerve the ſame Proceſs, the Reſult muſt neceſſarily be the ſame; nor is it leſs evident, that as long as the Diſtillation ſhall be effected on the Principles hitherto obſerved in England, the Perfection of Dutch Geneva can here never be obtained. In order to obtain it, Government muſt neceſſarily co-operate, by giving the Diſtillers full Liberty to act and proceed according to their Knowledge and Experience; and I may hazard without the leaſt Danger to aſſert, that as long as the Duty is laid either on the Quantity of the Waſh, or on the Capacity of the Caldron, the above Aim can never be attained, and the Diſtillers to avoid their Ruin, will be obliged to have Recourſe to pernicious Ingredients. In the former Caſe, their Intereſt prompts them to overload their Liquids with too great a Quantity of Grain, which not only cauſes them to ſuſtain a conſiderable Loſs of Spirit, becauſe the Water, which acts as a ſolvent ſaccharine Matter, can neither diſſolve nor keep in a State of Solution but a certain Quantity of that Matter, and until it be ſaturated, the Reſt of that Matter is therefore loſt. It further reſults from thence, that the Fermentation on which the Succeſs of the Operation chiefly depends, proceeds not as regularly as in regard to a well diluted Waſh; and on diſtilling this thick, and as it were over ſaturated Waſh, the Diſtiller introduces into his Caldron a great Quantity of oleaginous Particles, and of conſequence into his Spirit more eſſential Oil, eſpecially if the Diſtillation be puſhed on with Vivacity; beſides that this thick Waſh, from the Rapidity of the Diſtillation, is likely to communicate to the Spirit an empyreumatic Taſte, which would obſtruct its Sale if the Rectifier did not correct this Fault by noxious Additions.

In the latter Caſe, the Intereſt of the Diſtiller demands that he muſt conduct the Diſtillation rapidly, and with a violent Fire; the Reſult of which is, that all the eſſential Oil riſes with the Spirit, and that it alſo muſt contract an empyreumatic Taſte. It further reſults from this rapid Mode of working, that the Diſtiller does not allow himſelf ſufficient Time entirely to empty his Caldron, or to clean it carefully, as well as the other Utenſils, which in my Judgment muſt have a ſtrong Influence on the Salubrity of the Spirit on Account of the Verdigris, which, from want of Cleanneſs, forms itſelf in the Caldron and Worm, if they are made of

Copper; and as the Diſtillations ſucceed each other in ſo rapid a Manner, the Diſtiller cannot allow the Liquor ſufficient Time to ferment ſlowly; he muſt therefore make uſe of more Ferment, which cannot but produce a bad Effect, both in regard to Flavour and Salubrity. They who aſſert, that a rapid Diſtillation has no Influence upon the Taſte and Flavour of the Spirit, either try to deceive, or are ignorant of the firſt Principles of the Art of Diſtillation; and in order to confound them, we have only to aſk this Queſtion, Why are we obliged to diſtil fine and delicate Liquors in *Balneo Mariæ* (a Bath of Water) to give them that fine Flavour which cauſes them to be ſo much eſteemed? The Anſwer is, becauſe, in this Caſe, the Action of the Fire is not immediately directed againſt the Veſſel which contains the Liquor, and becauſe the Heat is equal and uniform, and cannot be increaſed by the Vivacity of the Fire, becauſe Water, which is in a State of Ebullition, cannot aſſume a higher Degree of Heat, and thus the Liquors cannot contract any empyreumatic Taſte. If the Fire had not any Influence upon the Spirit, theſe Precautions would certainly be fruitleſs.

Perſons who are of Opinion, that a rapid Diſtillation has no Influence upon the Salubrity of the Spirit, are equally miſtaken. No one endowed with common Senſe, and poſſeſſed of the leaſt Knowledge of the Art of Diſtillation, can call it in Queſtion, that by a violent Fire all the eſſential Oil muſt be made to riſe with the Spirit, and the fiery and indigeſtible Qualities of this Oil, ſo copiouſly mixed with this Spirit, are too well known to admit of the leaſt Doubt. They not only poſſeſs the Property of intoxicating quickly, and cauſing Head Ache, but alſo affect ſo very ſtrongly the nervous Syſtem, as to cauſe a trembling when taken in any exceſſive Degree; and in general it may be fairly aſſerted, that adulterated Spirits poſſeſs the Quality, in common with bad Wine, of cauſing Head Ache and Trembling, when drunk in any extravagant Manner, which is not the Caſe after an Exceſs committed in drinking good and pure Wine; and I rather incline to think, that by this rapid Diſtillation ſome Particles of Copper are diſengaged, and riſe and mix with the Spirit, becauſe the Waſh contains ſome ſmall Quantity of Acids, which with the Aid of an exceſſive Heat, acts upon the Metal, as all other Acid Solvents do upon Metals in proportion as they are aſſiſted by Heat, and this is perhaps the Reaſon of the bluiſh Colours diſcernible in Spirit diſtilled with a violent Fire.

But ſuppoſing that a rapid Diſtillation cannot produce any Effects hurtful to Health, *per ſe*, it is at leaſt ſelf-evident it is exceſſively pernicious in its Conſequences, becauſe the Rectifier is abſolutely obliged to employ poiſonous Ingredients for the Purpoſe of deſtroying the empyreumatic and unpleaſant Taſte, which the eſſential Oil has communicated to the Liquor; and which ſimple Rectifications, however multiplied, cannot by any Means effect.

Before I explain theſe Means, it will be neceſſary to obſerve, that unprincipled Diſtillers, in employing theſe Means, have Two different Objects in View; namely, to deſtroy the bad Taſte of the Spirit; and, ſecondly, to increaſe the Quantity of ſpirituous Matter, and thus to procure by thoſe Additions a greater Quantity of Spirit from a given Quantity of Waſh than they could obtain by a natural Proceſs.

To attain the former Object the Diſtillers make uſe of pure Alkali, Cauſtic Alkali, and Glauber's Salt, which poſſeſs a peculiar Quality to abſorb the eſſential Oil; but on the other Hand, they communicate to the Spirit their moſt volatile Particles, which their great Volatility renders extremely pernicious, and alſo impart to the Liquor an extremely urinous Taſte, not leſs unpleaſant; in order to deſtroy which Taſte they are obliged to make at the ſame Time uſe of

Acids, ſuch as the ſulphurous, muriatic, and nitrous Acids; others employ the Cryſtals of Verdigris or radical Vinegar (acetous Acid) diſtilled from Chryſtals of Verdigris, or from Iron or Copper Vitriol. Theſe Ingredients deſtroy, in ſome Meaſure, the bad Taſte, without increaſing the Quantity of Spirit; for the Purpoſe of attaining the latter End, they have Recourſe to oleaginous Aromatics in general and vegetable Oils, which poſſeſs an uncommon Power to augment the Quantity of Spirit; but to produce this Effect they muſt be mixed with the Liquor before the Fermentation; for this Purpoſe they are triturated with a little Sugar in a Mortar, and by this Means they would conſiderably retard the Fermentation; but the Uſe thereof, in order to derive from them all poſſible Profit, requires a peculiar Mode of conducting the vinous Fermentation. When the Diſtillers wiſh to give their Spirits a vinous Taſte, they digeſt a nitrous Acid well concentrated with Alkohol for ſome Time, and diſtil it afterwards, which produces a dulcified nitrous Acid, and mix a little of this Acid with their Spirit, which gives it a Flavour reſembling that of French Spirit of Wine.

Theſe are the principal Means which the Diſtillers generally make Uſe of: they are very ſeldom employed in Holland, and by no Means neceſſary for the Intereſt of the Diſtiller. Their Mode of proceeding yields Spirit of a pleaſant and agreeable Flavour, and in great Quantity, and all the Artifices of Art can never equal the Taſte and Flavour which a ſlow Operation in every Stage and Part of the Proceſs naturally imparts to the Spirit. I muſt ſuppoſe that theſe Practices are more common, if not generally reſorted to, in this Country; but as Chemiſtry furniſhes a great many ſimple Means to diſcover the Alkali and Acids in the Liquor, the Officer whom Government employs for the Purpoſe cannot but find it a very eaſy Taſk to detect the Fraud; for Example, Solutions of Bodies precipitated by Alkalis, ſuch as Vitriol of Iron, but chiefly Alum mixed in ſmall Quantities with a little of this Spirit, will immediately ſhew the Preſence of Alkalis by a Precipitate, and the Change which Acids produce in the Blue Colour will prove their Preſence. A Bit of Blue Paper put into the Spirit, a Sun Flower, Tincture or Syrup of Violets, into which are poured a few Drops of the Spirit, manifeſt immediately the Preſence of theſe Acids. Severe Puniſhments inflicted on theſe fraudulent Diſtillers, who ſacrifice to their Avarice the Health of their Fellow Citizens, will go a great Way in preventing theſe Frauds, and they would doubtleſs ceaſe entirely, if the Duty were laid on the Product of the Labour of the Diſtillers, that is on the Spirit, or to be paid immediately from the Malt or Corn, as is done in Bremen, where the Diſtiller pays the Duty at the Mill, to which he carries his Corn to be ground for the Uſe of his Diſtillery, and thus is exempt from all Conſtraint during the whole Courſe of the Operation

The only Point which I have yet to conſider is, whether there does not exiſt a Method to accelerate conſiderably the Diſtillation without running any Danger of experiencing theſe bad Effects. To this I cannot but anſwer in the Affirmative: You have only to ſubſtitute flat Caldrons in the room of cylindric ones; their Diameter muſt be larger, and they muſt have a concave Bottom. I have made ſeveral Experiments with a Caldron conſtructed in this Manner, and the Reſult was always a purer Spirit, and in a greater Quantity, with a Saving of Ten Twelfths of Fuel. The Reaſon is this, that a large Surface of Liquor being expoſed to Heat, the Liquor is heated in a more ſpeedy and even Manner in all its Parts by a leſs briſk and ſtrong Fire, and evaporates with uncommon Rapidity, and can neither contract an empyreumatic Taſte, nor can much eſſential Oil riſe and mix with the Spirit, as the Power of the Fire muſt be greatly inferior to that which is employed under a common Cylinder, where the lower Parts of the Liquor experience a violent Fire before the higher Parts are ſufficiently heated, and wherein the Liquor continues a longer

Time expoſed to the Action of the Fire, in proportion as the Evaporation proceeds more ſlowly; and this Diminution of Heat is perhaps the Reaſon why more Spirit is obtained, becauſe ſome Part of the fineſt Spirit cannot fail to evaporate when the Diſtillation muſt be puſhed on by a briſker Fire; but in this Caſe it is unavoidably neceſſary that the Kiln be conſtructed on the Principles above deſcribed. For the ſame Reaſons it is obvious, that it is very profitable to effect the Diſtillation in ſmall Caldrons, eſpecially if they are of the common cylindric Form, both in regard to the Quantity and Quality of the Spirit, and alſo with reſpect to the Fuel, you will not for Inſtance draw ſo good a Spirit, and the ſame Quantity, in a Caldron of 80 Gallons, as in Two of 40 each; the latter will be emptied Twice, and oftener, in the ſame Time, which is neceſſary to empty the large Caldron Once, and with leſs Fuel, and thus the Produce of theſe Two ſmall Caldrons will be double of that of a large one in a given Time. Before I conclude I muſt make this Obſervation, that it is extremely eaſy to make the Spirit appear leſs ſtrong at the Proof with the Hydrometer. All Bodies which are eaſily diſſolved in Spirits, and augment their ſpecific Gravity, produce that Effect, and the ſulphurous Acid poſſeſſes this Property in a peculiar Degree. Before you ſubject the Spirit to the Proof with the Hydrometer, you ſhould endeavour to diſcover the Preſence of this Acid by the Proofs above-mentioned; and every Diſtiller of fine Liquors knows perfectly well, that as ſoon as he mixes a little Sugar with his Liquor to ſweeten it, the Hydrometer loſes its Effect; but it is extremely difficult to make it appear ſtronger than it actually is at the Proof with the Hydrometer. This End cannot be attained but by mixing it with Bodies of leſs ſpecific Gravity, ſuch as Æther, which, on Account of its high Price, will not be made Uſe of. I ſay at the Proof with the Hydrometer, for this is widely different from the Glaſs Proof, becauſe on mixing a little Oil with Spirit ſo much diluted by Water that no more Bubbles appear, they may be immediately made to re-appear. The petty Innkeepers in Holland are extremely expert in this Trick; they commonly employ Oil of Olives, Poppies, Nuts, or Almonds, and in general all Sorts of Oils, which do not give the Spirit a bad Taſte. Theſe Frauds are diſcovered by diluting theſe Spirits with a great Quantity of Water, when the Oil immediately appears on the Surface of the Liquid. Before I conclude, I ſhall here touch upon the Queſtion, whether the Reſidue of the Diſtillation can ſerve to nouriſh and fatten Cattle? On analyſing Corn, we find that it conſiſts of an earthy or mucilaginous and a ſaccharine Matter, and of Oil and Salt. If we further conſider what I have already frequently mentioned, that it is the ſaccharine Matter which excluſively yields the Brandy, and that the mucilaginous and earthy Matter, together with the Salt, remain untouched in the Reſidue, it will not be doubted, that this Mucilage with the Salt cannot but be very nouriſhing. Experience has proved in Holland that this Reſidue, which is there called *Toeſol-drank*, poſſeſſes very nutritious Virtues. The Number of Pigs which the Diſtillers yearly draw from Weſtphalia exceeding all Belief; they are fattened in a very ſhort Time for the Uſe of the Navy and Merchants, who employ on board Ships for the Subſiſtence of the Seamen who are not ſupplied there with Beef as they are in this Kingdom, which other Diſtillers fatten with this Reſidue, Bullocks and Cows; and it is a Circumſtance worthy of Notice, that Cows fed with this Reſidue give a conſiderable Quantity of Milk. It is thus that the Dutch Diſtiller draws ſome Profit from every Thing; nothing is loſt for him, and this Economy is in general the Cauſe of the low Price of Geneva.

E. G. J. Crookeens.

London, 26th April 1799.

Appendix (G. 5.)

LETTER from Mr. E. G. J. Crookens, reſpecting the Diſtillation of Spirits in Holland; dated Bremen, 3d June, 1799.

Bremen, 3d June, 1799.

Sir,

I HAVE had the Honour of receiving your Letter of the 27th of May. I was ſurprized to find, that any one ſhould draw a Concluſion from my Diſſertation, ſo contrary to my Ideas, and ſo diametrically oppoſite to my Meaning. It muſt be, that they did not obſerve, that after I had explained the Diſadvantages which ariſe from a rapid Diſtillation, *occaſioned by a ſtrong Fire*, I propoſed this Queſtion; "If there "did not exiſt ſome Means of accelerating Diſtillation, without any Riſk of bad "Conſequence (namely thoſe which reſult from violent Heat?") I anſwer affirmatively; and I make thoſe Means conſiſt in ſubſtituting flat Boilers, much wider than deep, with concave Bottoms on the Outſide, for the common Cylinder which I have ſeen in London; and I give for my Reaſon, that they extract a Spirit of a better Quality, and in a larger Quantity. N. B. Becauſe, in preſenting a greater Quantity of Liquor on the Surface to the Action of the Fire, it is evaporated faſter *by a ſlower Fire*, and it is to *the Diminution of Heat* that I attribute the better Quality of the Spirit; and as a convincing Proof that in the Uſe of the flat Boiler I had recommended a moderate Fire, it muſt be remembered that I have ſaid, that in this Caſe *the Furnace ought to be abſolutely conſtructed upon the Rules which were before laid down*; namely, that the Diſtiller may have it in his Power to regulate the Fire as he choſes. Thus, Sir, ſo far from contradicting my Principles, I had recommended more ſeriouſly the Diſtillation with the flat Boiler, and it is eaſily perceived, that in this Caſe it is much more neceſſary than if they diſtilled in a common Cylinder, the Action of the Fire being much quicker upon a Column or Maſs of Liquor which is not deep, than upon one of a greater Depth; to be convinced of this Reaſon, it is neceſſary to know, that it is owned by all Philoſophers, that if we heat a Column held in any Sort of Veſſel, the Liquor which is at the Bottom of this Veſſel, receiving the firſt Impreſſion of the Fire, becomes lighter by extending itſelf, riſes and occupies the higheſt Space of the Veſſel, by the invariable Rules of Gravitation, where it becomes extended more and more, and aſcends in Steam. This riſing ought to be continued till all the Liquor has received the ſame Degree of Heat, and is evaporated. Thus a great momentary Blaze cannot affect a very high Column of Liquor in the ſame Degree as a lower Column will be affected upon, which the ſame Fire acts inſtantaneouſly in every Part; and this is the Reaſon why the Diſtiller ought to be able to moderate the Fire at once, by diminiſhing the Aperture of the Chimney, and as ſoon as he perceives that the Liquid contained in a flat Boiler exceeds the Term of a ſlow boiling, for this Term ought never to be exceeded, if we wiſh to make a good and genuine Spirit, and not burnt; therefore the Members of the Committee have judged very well, that the Advantage conſiſts in preſenting to the Action of the Fire a more extenſive Surface, to draw the Spirit in greater Quantities in a given Time, without augmenting the Heat of the Fire, but on the contrary diminiſhing it; and thus a rapid Diſtillation is not pernicious of itſelf, but only becauſe they extravagantly puſh it with a violent Heat. I have ſupported, that they ſave a conſiderable Portion of Fuel by uſing a flat Boiler:—There are Two principal Reaſons for that; namely, that we may evaporate ſeveral Times the ſame Quantity of Liquor contained in a ſhallow Veſſel in the ſame Time, and with the ſame Quantity of Fire, that we ſhould uſe to empty a deep Veſſel containing the ſame Quantity of Liquor with which a flat one is filled:—The Second Reaſon is, that in uſing a concave Bottom on the Outſide of the Veſſel, we not only encreaſe the Surface, but uſe a ſmall Fire up to the Middle of the Boiler.—The Flame aſcends to the moſt elevated Part of the Concavity, there it is reverberated and equally diſtributed in its Rotundity; and for this Reaſon, the Bottom of the Boiler is equally affected in all its Parts by the Action of a ſlow Fire, which cannot be obtained under a flat Bottom, where the Fire muſt occupy the Size of the Furnace to have this Effect; and we cannot doubt the Advantage of a flat Boiler over a Cylinder, if we conſider that in the Diſtillation in a common Cylinder containing 252 Gallons, they certainly could not empty it more than Four Times in 24 Hours, ſuppoſing that they proceed with a ſlow Fire, which does not ſurpaſs the Term of a ſlow boiling, and that they clean the Boiler and Worm Once in the 24 Hours, which is very neceſſary; whilſt they might empty in the ſame Time, and with the ſame Fuel, a flat Boiler not very deep, at leaſt Ten or Eleven Times (the Neck of which ought not to be narrow) and containing the ſame Quantity of Liquor; that is to ſay, 252 Gallons, and which they might clean Twice in the 24 Hours. I made this Calculation on the Suppoſition of a ſlow Proceſs, for with a violent Fire they would certainly treble the Operation in the Time given in both Caſes.—I ought to add here, that I have hazarded a Conjecture, that the Acid contained in the Liquor, aſſiſted by the Action of ſo violent a Fire as they uſe in Scotland, might diſſolve a Part of the Copper of the Boiler or of the Worm, which cauſes the blue Colour which is ſometimes obſerved in Spirits diſtilled with a ſtrong Fire.—On my Return to Bremen, I wiſhed to convince myſelf if my Conjectures were well founded or not; for this Purpoſe, I poured into a ſmall Boiler at a Diſtiller's of my Acquaintance, Four Gallons of Spirits made by him; I then proceeded to the Rectification, after having added to it a Gallon of clear Water, with the moſt violent Fire poſſible kept up by Charcoal. The Spirit thus rectified had a burnt or ſharp Taſte, and a blue white Colour, and appeared to me ſo ſuſpicious, that I tried the Liquor by fixed and volatile Alkalis, and even by Lime. I found that it contained a ſmall Degree of Copper; to be ſure that this Copper was not in the Spirit before, I took a ſmall Portion of it from the ſame Caſk from which I drew the rectified Spirit:—I ſubmitted it to the ſame Experiment, without being able to diſcover the leaſt Appearance of Copper.—Thus I am ſure that the Degree of Copper in the rectified Spirit, had been drawn out by the Violence of the Fire; and I do not doubt but if the Committee will order theſe Experiments to be made by a good Chemiſt, upon Spirits diſtilled in Scotland by ſo violent a Fire, the Reſult would be the ſame, if not always, at leaſt very often; and it is then that we ſhould be convinced how much the Health of the People is injured by ſuch a Proceeding.

I have the Honour to be,
Sir,
Your moſt obedient,
humble Servant,
(Signed) *E. G. J. Crookeens.*

Appendix (G. 6.)

LETTER from Mr. E. G. J. Crookeens, reſpecting the Diſtillation of Spirits in Holland; dated Bremen, 13th June, 1799.

Bremen, 13th June, 1799.

Sir,

THE Day after I had ſent away my Letter, containing Anſwers to the Queſtions in yours of the 27th of May, I was honoured with yours of the 1ſt of June;—and I haſten to Anſwer the Queſtions which the Chairman of the Committee of Parliament does me the Honour of ſubmitting to my Opinion. The firſt Enquiry is, if I know the Method employed by the Scotch Diſtillers of diſcharging the Still in a few Minutes, and likewiſe the Kind of Still that has been uſed lately, and moreover if I think this Mode of Operation can any way affect the Salubrity and Goodneſs of the Spirit, &c.?

With reſpect to the firſt Article, I muſt acknowledge that I do not know the Manner of diſtilling in Scotland, otherwiſe than by the printed Reports of the Scotch Diſtillers, Officers of the Exciſe, Queſtions and other printed Papers which were communicated to me during the laſt Days of my Stay in London, and in which I ſaw the Drawings of ſeveral flat Stills that were lately made uſe of in Scotland to diſtil with a ſurprizing Rapidity. Thus the Judgment I have formed of theſe Operations, and the Concluſions I draw, can be conſidered as well founded only inaſmuch as theſe printed Papers (which with regard to other Articles contain a great many Contradictions) give a juſt Detail of the Manner of Operation, and of the Conſtruction of the Stills employed for this Effect, and actually now in uſe; and it is on this Suppoſition that I maintain, that the Spirit diſtilled in this Manner muſt neceſſarily be of a pernicious Quality, and of a Flavour diſagreeable, acrid, and empyreumatic; and although I have recommended the flat Stills with a concave Bottom, I never approved of the Models of the flat Stills deſcribed in theſe Reports, in which this Flatneſs is certainly carried to Exceſs. A ſlow Ebullition, by which alone we can produce a Spirit of a good Quality, cannot take place in ſuch a Machine. Its Operations are like the Evaporations of a Drop of Water thrown upon a red hot Metal Plate. It is neceſſary that the Still which I recommend ſhould be exactly between the common Cylinder and the flat Still which they make uſe of in Scotland; ſo that in preſenting a great Surface of Liquid to the Action of a moderate Fire, we do not forget that the Column of Liquid ought to have ſufficient Depth to be kept in a ſlow and gentle Ebullition. I will with Pleaſure give a Deſcription and Drawing of a Still conſtructed upon my Principles; but I fear to do it, not ſo much upon the Conſideration that in publiſhing this Model I hurt myſelf, the common Enemy having robbed me of all the Means, and even the Hopes of being able to work for my own Profit; but principally for this Reaſon, that ſuch a Caldron is totally different from the Stills and Worms made uſe of in England; and thus I foreſee my Plan would meet with formidable Oppoſition from the Engliſh Diſtillers, whoſe Prejudices, eſtabliſhed by long Habit, cannot be conquered by the moſt ſolid Arguments, and who will be convinced by nothing but real Experiments: And as I certainly have not the Vanity to think that the Committee, without having ſeen thoſe Experiments, could place more Confidence in me than in many of the Diſtillers, it neceſſarily follows that the Doubts which the Committee feel in conſequence of having examined the many contradictory Reports which I read in London, would be ſtill encreaſed. It is for this Reaſon that I think it would be better to paſs over this Article in ſilence, and to leave to the Diſtillers the free Choice of the Conſtruction of their Stills, as they will certainly ſucceed in making an excellent Spirit by following, in all their Proceſs, the Rules and Principles which I explained in my Diſſertation, without taking Notice of the Cylinder or flat Stills, provided they be not carried too far, though the Spirit of ſome will ſurpaſs the Spirit or Geneva of others, as well in regard to the Flavour as to the Quantity drawn from the ſame Proportion of Corn, according to the Genius and Knowledge of the Diſtillers, and the Accuracy with which every Part of their Buſineſs is conducted. I think that the rapid Manner of diſtilling in Scotland, with Stills ſo exceſſively flat, is the worſt that can be practiſed in regard to the Salubrity of the Spirit. To prove it, I have only to adduce Two Facts, which cannot be contradicted by any Chemiſt or Diſtiller ever ſo little informed. The Firſt is, that the Mixture from which the Spirit of Corn is diſtilled, contains a Principle of eſſential Oil. This Oil, though ſomewhat volatile, is united in the Liquid to the Vegetable, Acid, and Mucilage which hold it in Confinement, until a violent Fire diſengage it. Then, on account of its Volubility and Affinity with the Spirits, it raiſes and paſſes with the latter. To prevent which, and to retain it in the Reſidue, it is neceſſary that the Fire ſhould be ſo moderate as not to occaſion or facilitate the Separation of the Oil from the Two Principles mentioned before, and that it only occaſion the Spirit to riſe, which although perhaps not much lighter, ſeem however more diſengaged, and ſet more at Liberty by the vinous Fermentation than the eſſential Oil. The Second is, that all the eſſential or volatile Oils are extremely fiery, acrid, and even cauſtic and corroſive; and it is by their cauſtic and corroſive Quality that they are diſtinguiſhed from the fixed or expreſſed Oils, which are ſoft. The eſſential Oils give Proof of this Quality, becauſe they redden blue Paper, and thus approach to the Nature of Acids. If therefore no Doubt can be entertained of thoſe Qualities, how is it poſſible to doubt of the pernicious Quality of a Spirit, with which all the eſſential Oil is incorporated. This is what muſt have taken place in the rapid Diſtillations in Scotland; and the Committee, knowing the Property of the eſſential and volatile Oil of Corn, will no longer wonder, why the Spirit diſtilled with ſuch Rapidity in Scotland, occaſions Headach and Intoxication, even if drank in a ſmall Quantity, as is proved by the Teſtimony of a great Number of Perſons, which I remember having read in the printed Papers already mentioned. Add to this, the Rectifiers are abſolutely obliged to employ pernicious Ingredients to overcome the Empyreuma, as well as the bad Taſte which ſuch a Spirit, holding all the Oil in Solution, muſt neceſſarily have. Obſerve, above all, that a Part of the Copper, as I remarked in my preceding Letter, cannot fail to be diſſolved by the Force of the Fire, and to mingle itſelf with the Spirit, notwithſtanding the Copper be plated with Tin; for certainly the Tin muſt melt by ſo violent a Fire, and leave the Copper itſelf expoſed to the Action of the vegetable Acid contained in the Liquid; and as all Metals are extremely expanded by violent Heat, which Expanſion cannot take place without a Motion or Vibration of the Particles of theſe Metals, we cannot doubt but the vegetable Acid, or even the fixed Air contained in the Liquid which is not diſengaged by Fermentation, muſt act ſtrongly on the minute Particles of Copper thus put in Motion, diſſolving them, and cauſing them to paſs with the Spirit. I have before ſuſpected thoſe Effects; at preſent I am ſure that they really do take place, as I have obſerved in my laſt Letter.

The Committee may very eaſily convince themſelves of this by Experiments, which good Chemiſts can make on the Spirits diſtilled in Scotland in Stills ſo exceſſively flat, and with ſo ſtrong a Fire. Every Chemiſt knows how to diſcover the Preſence of Copper in thoſe Liquids by volatile Alkali, and principally by the fixed Alkali, and many other Means; and it is on that Account I conclude the Spirits made in Scotland to be extremely unwholeſome, and even a real ſlow Poiſon.

As to the other Queſtion I muſt anſwer, I have never practiſed Diſtillery on a large Scale and for my own Profit; my Fortune, and the diſtinguiſhed Offices I have filled, having furniſhed me with more than the Neceſſaries of Life; but for theſe Thirty Years paſt I have applied myſelf to Diſtillery upon a ſmall Scale, in a Laboratory which I had ſet up for my own Amuſement; and I muſt add, that I have ſeen and examined the Works and Laboratories of all the principal Diſtillers throughout Holland; that I have obſerved their good and bad Proceſſes. I have repeated them at Home, profited by the good ones, and ameliorated the bad ones, and particularly ſo in Gueldres; and that I have improved many Diſtilleries, by imparting to the Diſtillers my Obſervations and Experiments. Laſt Year I gave at Bremen a convincing Proof that good Geneva can be made at any Place, ſince I have made there, at a Diſtiller's of my Acquaintance, Geneva which was compared with the beſt Schiedam Geneva, and which was preferred by all the Connoiſſeurs, though I had been obliged to work with the bad Utenſils of this Diſtiller.

Having examined a great many Laboratories in Holland, as well as in Germany, I think myſelf qualified for giving Information upon the different Points which have for their Object the working with Œconomy upon a great Scale, both with regard to the Conſtruction of the Laboratory and the other Articles which relate to it.

I beg of you, Sir, to thank, in my Name, the Chairman of the Committee, for the Honour conferred on me, by deſiring my Opinion upon a Subject of ſo much Importance as the Diſtillery; and to aſſure him that if the Committee wiſh for further Explanations, it will afford me infinite Pleaſure to give them with Veracity, and with the Deference which I owe to ſuch reſpectable Characters.

I have the Honour to be,
Sir,
Your moſt humble
and moſt obedient Servant,
(Signed) *E. G. J. Crookeens.*

Appendix (G. 7.)

LETTER from Mr. James Crawfurd, reſpecting the Diſtillation of Spirits in Holland.

Dear Sir,

I told Mr. Brodie Yeſterday in Converſation what I had mentioned to you, which will ſerve in Part as an Anſwer to your Queries.

That before the War the Quantity of Gin exported from Holland to Great Britain (not all directly, but through Guernſey, Jerſey, Oſtend, Dunkirk, Boulogne, &c.) was calculated at 15,000 Tons or 60,000 Hogſheads of 60 Gallons each, Annually, and that laſt Year the Price was as low as One Shilling Sterling per Gallon, at which Price I have often known it. In general it uſed to be from that Price to 15*d.* or 16*d.* per Gallon, according to the higher or lower Price of Grain, and particularly of Rye, from which it is chiefly diſtilled. I cannot ſay what the Quantity exported during the laſt Twelve Months or Two Years amounted to, nor the Average Price, though I have Reaſon to believe that during laſt Year, this laſt did not exceed 14*d.* per Gallon, by which I mean the Market Price in Holland, or 15*d.* on Board; nor can I ſtate from Memory the Strength of this Spirit according to the Hydrometer, but it is well known to every Importer of Spirits being what we call in Holland common Proof, and I can let you know it in the Courſe of To-morrow. I apprehend the Quantity imported ſince the War muſt have been inconſiderable, compared with what it was before that Period.

I am, &c.
James Crawfurd.

According to the Evidence before the Committee, the Boll of Malt may be reckoned to yield 10 Gallons. 360,000 Bolls would produce the Quantity imported to Great Britain to 240,000 Quarters, if the Whole were from Malt, but as they are only One Third of Malt, it can be reckoned only at 80,000 Quarters, the Duty which is drawn back is 10*s.* 6*d.* the Quarter. The reſt of the Gin is diſtilled from Rye, not the Produce of this Country.

If this Drawback gives ſuch Advantage to the Dutch Diſtiller, as to enable him to underſell ours, it ſhould not be continued; nor is it for the Advantage of the Land Owner or Farmer that it ſhould, for in that Caſe the Exportation of 80,000 prevents the Conſumption of 240,000, as if diſtilled at Home our own Grain only would be uſed.

Appendix (G. 8.)

LETTER reſpecting the Diſtillation of Spirits at Livonia; dated Selſaw, 31ſt January, 1796.

Selſaw, Livonia, January 31, 1796.

WITH regard to our Method of diſtilling, pray accept the Poſtſcript as an Offering from one who is certainly no Adept in the œconomical Sciences, and poor in Experience. Many Gentlemen Farmers in Livonia boaſt of producing more Spirit from the ſame Grain, but I ſuſpect they charge their Peaſants (for Inſtance, in the Reduction of Corn to Meal), and I allow that the old Mode admits Amendment. The Strength of our Brandy is tried by lighting ſomething of it in a flat Silver Veſſel, as a Table Spoon, with Fire, then if One Half evaporates in Spirit, it is Proof, and ſaleable; of which Proof good 132 Stof, or 44 Gallons (the Stof containing 7,727 Cubic Inches Engliſh) are obtained from 800lb. Weight of this Country, which I think is equal to the Dutch of different Grains. The Proportion to be obſerved in the Mixture of theſe Grains varies with their Quality. However, if we take a Lof (holding 4,173 Cubic Inches) very little leſs than Two Buſhels, to weigh of Rye 113lb. of Barley 84lb. of Oats 63lb. Five Lof of Rye, Two of Barley, and One of Oats, will give the deſired Quantity of which the Barley and Three Tenths of Rye ought to be made into Malt, and the Whole reduced to Meal. In my Books for this Year I find it thus:

	d.	lb.	
Lof 3½ of Rye Meal at	98	341	lb. 800
2 Rye Malt Meal	90	180	
3 Barley Malt Meal	65	195	
2 Oat Meal - -	42	84	

In order to diſtil 132 Stof, which we call a Faſs, though a Faſs is properly but 120 Stof every Day, there ſhould be Four Tubs of 6 Feet Diameter, and 3¼ in Height, with Two Stills, containing 1,000 Stof each. But to diſtil Two Faſs in One Day, and of courſe emptying the Still Twice, Seven ſuch Tubs are required. The Expence of the Apparatus may be judged of by its Weight in Copper; that on my Eſtate, conſiſting of Two Still Bodies 1,330lb. Two Heads or Alembru 210lb. Two Worms 335lb. One Rectifying Still 417lb. and One Copper for boiling the Water 337lb. Sum 2,629lb. the Brazen Cocks and Iron Handles not included. The Conſumption of Fuel is about 100 Cubic Feet of Pine or Fir per Faſs. The Proceſs is here as follows:

The whole Subject is put into one of the Tubs, which, like every other Piece of the Apparatus, ſhould be kept perfectly clean, and poured upon it 360 Stof ſcalding Hot Water, then Four or Five Men will for Three Quarters of an Hour labour with Clubs, ſhaped like Rudders, to mix the Waſh thoroughly till no Clods do ſtick to the Rudders, after which they ſprinkle a little Meal on the Surface to keep down the Evaporation, and help the Fermentation. Three Quarters of an Hour from this Time more boiling Water, 180 Stof, is thrown to it, and the Maſh again well ſtirred for 7 or 8 Minutes only, the Lid of the Tub laid on it, and upon that a cloſe Mat. Within Three Hours and an Half or Four, it is neceſſary to put the Finger repeatedly into the Mixture; for as ſoon as ſome little Acidity is perceptible by the Taſte, it is Time to cool it. To effect this 1,000 Stof of as cool Water as poſſible, which, when the Weather is mild, muſt be aſſiſted with Ice, are let into the Tub by a Gutter, not diſcontinuing ſtirring; immediately they put in Twelve Stof of Beer Yeaſt again, and cover the Tub cloſe as before; when, after Four or Five Hours, the Fermentation begins, this, which commonly takes 60 Hours, being over, and the Maſh clearing up at the Top, the Stills are filled with it, Two Men carrying it over in large Ladles, while a Third agitates the Meal up from the Bottom. The Moment the Maſh in the Still under conſtant ſtirring boils, the Head is fixed on the Body, and well luted round the Neck, and where the Tub joins the Worm contained in the Refrigeratory. In leſs than Half an Hour the Low Wine will ſtill, and the Fire ought to be moderated. Now they draw from each Head from 140 to 150 Stof of Low Wines, and ſeparately 20 or 30 Stof of Feints, to be added to the Stills of next Day. Then the Rectification of this Produce concludes the Operation.

Appendix (G. 9.)

METHOD of Diſtilling as practiſed by the Natives at CHATRA in RAMGUR, and in the other Provinces in India, perhaps with but little Variation; by ARCHIBALD KEIR, Eſq.

THE Body of the Still they uſe is a common, large, unglazed Earthen Water Jar, nearly globular, of about Twenty-five Inches Diameter at the wideſt Part of it, and Twenty-two Inches deep to the Neck, which Neck riſes Two Inches more, and is Eleven Inches wide in the Opening. Such at leaſt was the Size of the one I meaſured; which they filled about a Half with fomented *Mâhwah Flowers*, that ſwam in the Liquor to be diſtilled.

The Jar they placed in a Furnace, not the moſt artificial, though ſeemingly not ill adapted to give a great Heat with but a very little Fuel. This they made by digging a round Hole in the Ground, about Twenty Inches wide, and full Three Feet deep; cutting an Opening in the Front, ſloping down to the Bottom on the Sides perpendicular, of about Nine Inches wide and Fifteen long, reckoning from the Circle where the Jar was to come, to ſerve to throw in the Wood at, and for a Paſſage to the Air. On the Side too they cut another ſmall Opening, of about Four Inches by Three; the Jar, when placed, forming one Side of it, to ſerve as a Chimney for the Smoke to go out at. The Bottom of the Earth was rounded up like a Cup. Having then placed the Jar in this, as far as it would go down, they covered it all round with Clay, except at the Two Openings, till within about a Fifth of its Height, when their Furnace was compleat.

In this Way I reckon there was a full Third of the Surface of the Body of the Still, or Jar, expoſed to the Flame, when the Fire came to be lighted; and its Bottom not reaching to within Two Feet of where the Fuel was, left a capacious Hollow between them, whence the Wood was ſhort and dry when lighted, being moſtly converted into Flame, and circulating on ſo great a Surface of the Still, gave a much ſtronger Heat than could elſe have been produced from ſo very little Fuel; a Conſideration well worth the Attention of a Manufacturer, in our Country more eſpecially, where Firing is ſo dear. There, indeed, and particularly as Coal is uſed, it would be better, no doubt, to have a Grate, and that the Air ſhould enter from below. As to the Benefit reſulting from the Body of the Still being of Earthen Ware, I am not quite ſo clear in it. Yet as lighter Subſtances are well known to tranſmit Heat more gradually and ſlowly than the more ſolid, ſuch as Metals, may not Earthen Veſſels, on this Account, be leſs apt to burn their Contents, ſo as to communicate an empyreumatic Taſte and Smell to the Liquor that is diſtilled, ſo often and ſo juſtly complained of with us? At any Rate, in this Country, where Pots are made ſo cheap, I ſhould think them greatly preferable, as at leaſt much leſs expenſive than thoſe which the Gentlemen engaged in this Manufacture moſt commonly employ; though of this they are beſt able to judge.

Having thus made their Furnace, and placed the Body of the Still in it as above deſcribed; they to this luted on, with moiſtened Clay, to its Neck, at the Opening, what they here call an *Adkur*; forming with it at once a Cover for the Body of the Still, with a ſuitable Perforation in it to let the Vapour riſe through, and the under Part of the Alembic. The *Adkur* was made with Two Earthen Pans, having round Holes in their Middles, of about Four Inches Diameter; and, their Bottoms being turned oppoſite the one to the other, they were cemented together with Clay, forming a Neck of Junction thus of about Three Inches, with the ſmall Riſing on the upper Pan. The lowermoſt of theſe was more ſhallow, and about Eleven Inches wide, ſo as to cover exactly the Opening at the Neck of the Jar, to which they luted it on with Clay. The upper and oppoſite of theſe was about Four Inches deep, and Fourteen Inches wide, with a Ledge round its Perforation in the Middle, riſing, as is already ſaid, from the inner Side of the Neck, of about Half an Inch high, by which a Gutter was formed to collect the condenſed Spirit as it fell down; and from this there was a Hole in the Pan to let it run off by; to which Hole they occaſionally luted on a ſmall hollow *Bamboo* of about Two Feet and a Half in Length, to convey it to the Receiver below. The upper Pan had alſo another Hole in it of about an Inch Square, at near a Quarter of its Circumference from the one below juſt ſpoken of, that ſerved to let off the Water employed in cooling, as ſhall be mentioned preſently.

Their *Adkur* being thus fitted to the Jar, they compleat the Alembic by taking a Copper Pot, ſuch as we uſe in our Kitchens, of about Five Inches deep, Eight wide at the Mouth, and Ten at the Bottom, which was rather flattiſh; and turning its Mouth downward, over the Opening in the *Adkur*, luted it down on the Inſide of the Jar with Clay.

For the Cooler they raiſed a Seat, cloſe upon, and at the back Part of the Furnace, about a Foot higher than the Bottom of the Copper Pot. On this they placed a Two or Three Gallon Pot, with a round Hole of about Half an Inch, in the Side of it; and to this Hole, before they lighted their Fire, they luted on a ſhort Tube of a like Bore; placing the Pot, and directing its Spout ſo, as that when filled with Water it threw a conſtant and uniform Stream of it from about a Foot high, or near the Center of the Bottom of the Copper Pot, where it was diffuſed pretty compleatly over its whole Surface; and the Water falling down into the upper Part of the Pan of the *Adkur*, it thence was conveyed through the ſquare Hole already mentioned, by a Trough luted on to it for that Purpoſe, to a cooling Receiver a few Feet from the Furnace; from which they took it up again to ſupply the upper Pot, as Occaſion required.

As their Stock of Water, however, in this Sort of Circulation, was much ſmaller than it ſeemingly ought to have been, being ſcarcely more than Six or Eight Gallons, it too ſoon became hot; yet, in ſpite of this Diſadvantage, that ſo eaſily might have been remedied, and the Shortneſs of the conducting Tube, which had nothing but the common Air to cool it, there ran a Stream of Liquor from the Still, and but very little Vapour riſing from it, beyond every Thing I had ever ſeen from Stills of a much larger Size, fitted with a Worm and Cooler. In about Three Hours Time, indeed, from their lighting of the Fire, they drew off full Fifteen Bottles of Spirit; which is more by a great deal, I believe, than could have been done in our Way from a Still of Twice the Dimenſions.

The Conveniences of a Worm and Cooler, which are no ſmall Expence either, I have myſelf often experienced; and if theſe could be avoided in ſo ſimple a Way that might eaſily be improved, the Hints that are here offered may be of ſome Uſe. The thin Metal Head is certainly well adapted, I think, to tranſmit the Heat to the Water, which is conſtantly renewed; and which, if cold, as it ought to be, much abſorb the faſteſt poſſible; whereas, in our Way, the Water being confined in a Tub, that from the Nature of its porous Subſtance, in a great Degree rather retains than lets the

Heat paſs away, it ſoon accumulates in it, and becomes very hot; and though renewed pretty often, never anſwers the Purpoſe of cooling the Vapour in the Worm ſo expeditiouſly and effectually as is done by their more ſimple and leſs expenſive Apparatus. In this Country, more eſpecially, where Labour and Earthen Wares are ſo cheap, for as many *Rupees*, and leſs, Twenty Furnaces, with Stills and every Thing belonging to them, independent of the Copper Pots, might very well be erected, that would yield above a Hundred Gallons of Spirits a Day; allowing each Still to be worked only Twice. So very cheap, indeed, is Arrack here, to the great Comfort of my Miners, and of many thoughtleſs People beſide, that for One ſingle *Peyſa* (not Two Farthings Sterling) they can get a Whole *Cutcha-ſeer* of it in the *Bazar*, or above a full *Engliſh* Pint, and enough to make them compleatly intoxicated; Objects often painful to be ſeen.

Of the ſuperior Excellence of Metal in giving out Heat from itſelf, and from Vapour contained in it, we have a very clear Proof in what is daily performed on the Cylinder of the Steam Engine; for cold Water being thrown on it when loaded, the continued Vapour is conſtantly condenſed; whence on a Vacuum being thus formed, and the Weight of the Atmoſphere acting on the Surface of the Piſton attached to the Arm of the Balance, it is made to deſcend, and to raiſe the other Arm that is fixed to the Pump; while this being ſomewhat heavier, immediately ſinks again, which carries up the Piſton, while the Cylinder is again filled; and thus by alternately cooling and filling it, is the Machine kept in Motion; the Power exerted in raiſing the Pump Arm being always in proportion to the Diameter of the Cylinder, or to the Surface of the Piſton, which is exactly fitted to it, and on which the Preſſure acts.

The Contrivance too of having the under Part of the Alembic, where the condenſed Vapour is collected, or upper Part of what they call the *Adkur*, of Earthen Ware, of ſo great a Thickneſs, and of courſe at ſo great a Diſtance from the Heat in the Body of the Still, is well imagined to keep the Spirits the cooleſt poſſible, when collecting and running off.

By thus cooling and condenſing the Vapour, likewiſe ſo ſuddenly as it riſes, there is in a great Meaſure a conſtant Vacuum made, or as much as poſſible can be; but that both Steam riſes faſter, and that Water boils with much leſs Heat, when the Preſſure is taken away from its Surface, is an Axiom in Chymiſtry too well known to need any Illuſtration; it boiling in Vacuum when the Heat is only Ninety or Ninety-five by Farenheit's Thermometer; whereas in the open Air, under the Preſſure of the Atmoſphere, it requires no leſs than that of Two Hundred and Twelve ere it can be brought to the boiling Point.

I muſt further obſerve, that the ſuperior Excellence of condenſing the Vapour ſo effectually and ſpeedily in the Alembic to our Method of doing it in a Worm and Cooler, is greatly on the ſide of the former; both from the Reaſons I have already adduced, and becauſe of the ſmall Stream of Vapour that can be only forced in the Worm, where it is condenſed gradually as it deſcends; but, above all, from the Nature of Vapour itſelf, with reſpect to the Heat contained in it, which of late has been proved, by the very ingenious Doctor *Black*, to be greater by far than before his Diſcoveries were imagined.

For Vapour he has ſhewn to be in the State of a new Fluid, where Water is diſſolved by Heat; with the Aſſiſtance, perhaps, if I may be allowed a Conjecture, of the Air which it contains; and all Fluid, as he has clearly demonſtrated, on their becoming ſuch, abſorb a certain Quantity of Heat, which becomes what he very properly calls latent Heat; it being Heat not appearing either to the Senſes or to the Thermometer while they remain in that liquid State; but ſhowing itſelf immediately by its Effects on whatever is near it, upon their changing their Form from Fluid to ſolid; as on Water becoming Ice, or Metals fixing, and the like. In the Solution of Salts, alſo, there is an Abſorption of Heat, as we daily experience in the cooling of our Liquors by diſſolving Salt Petre in Water; and this he has found to be the Caſe with Water itſelf, and other Fluids, when paſſing into a State of Vapour by boiling. From the moſt accurate and judicious Experiments, indeed, he infers, and with the greateſt Appearance of Truth, that the Heat thus concealed in Vapour raiſed by boiling, from any given Bulk of Water, would be fully ſufficient, if collected in a Piece of Iron of the like Size to make it perfectly red hot. What then muſt be the Effect of ſo much Heat communicated in our Way of diſtilling to the Worm, and to the Water in the Tub, will be ſufficiently evident from what has been ſaid, to prove, I think, that we have hitherto employed a worſe and more defective Method than we might have done with reſpect to cooling at leaſt, both in the making of Spirits, and in other Diſtillations of the like Kind, where a ſimilar Mode is adopted.

The poor ignorant *Indian*, indeed, while he with Wonder ſurveys the vaſt Apparatus of European Diſtillers, in their immenſe large Stills, Worms, Tubs, and expenſive Furnaces, and finds that Spirits thus made by them are more valued, and ſell much dearer than his own, may very naturally conclude, and will have his Competitors join with him in Opinion, that this muſt alone ſurely be owing to their better and more judicious Manner of diſtilling, with all thoſe ingenious and expenſive Contrivances, which he can no ways emulate; but in this, it would appear, they are both equally miſtaken; imputing the Effects which need not be controverted, perhaps, to a Cauſe from which they by no Means proceed; the Superiority of their Spirits not at all ariſing from the ſuperior Excellence of theſe Stills and Furnaces, nor from their better Mode of conducting the Diſtillation in any reſpect; but chiefly, rather from their greater Skill and Care in the right Choice, and proper Management of the Materials they employ in Fermentation; and, above all, as I apprehend, from the vaſt Convenience they have in Caſks, by which, and from their Abilities in point of Stock, they are enabled and do, in fact, in general, keep their Spirits for a certain Time, when they are mellowed, and improved ſurprizingly both in Taſte and Salubrity.

With reſpect to the latter Improvement, I mention it more particularly here; and the more willingly alſo, as in general it ſeems to have been but too little attended to, where a due Attention to it might be of the greateſt Uſe. For of all Things that have been found grateful to the human Palate, there was none ever uſed, I believe, more hurtful to the Body, and to the Nerves eſpecially, than freſh drawn ardent Spirits; and this owing evidently to the Principle of Inflammability, of which, with Water, they are moſtly made up; being then in a more looſe and detached State, leſs aſſimilated with the other Principles than it afterwards becomes with Time. By Time, indeed, it is gradually not only more aſſimilated, but at Length changes its Nature altogether; ſo as to become, what was at firſt ſo pernicious, a benign cooling Liquor. When the Spirit is ſtrong, the Change it is true, goes on more ſlow and imperceptibly; yet as a partial Alteration is only wanted to mellow it for Uſe, a few Years keeping would be ſufficient to anſwer the Purpoſe here; and whether or no it could be poſſible to prevent any other from being ſold than that which had been kept a certain Time, is well worth the Conſideration of the Legiſlature.

That the great noxious Quality of freſh drawn Spirits is chiefly owing to the Cauſe I have aſſigned, a little Attention, and comparing of the Effects that are uniformly produced by the Principle of Inflammability, wherever it is met with in a looſe and weakly combined State, as it is in them, will eaſily convince us of; whereas, when fully aſſimilated either in Spirits, or with any other Body, it becomes entirely inert, and uſeful, more or leſs, either for Food or Phyſic, according to what it happens to be united with. Thus we find it in putrid animal Subſtances, where it lately formed Part of a healthy Body, being now detached, or but weakly united with Air, exhibiting a moſt offenſive and pernicious Poiſon; though this abſolved again by a living Plant is preſently changed into good and wholeſome Nouriſhment, to the Vegetable immediately, and to any Animal who may afterwards chooſe to eat it. In like Manner Sulphur, which is a Compound of this Principle alone, united to a pure Acid, the moſt deſtructive to all animal and vegetable Subſtances, yet, it being here perfectly inert alſo, may be taken into the Body with Safety; when, if looſened either by Heat, or by an alkaline Salt uniting with the Acid, its noxious Quality is preſently made perceivable to whoever comes within its Reach.

Many other Inſtances of a like Nature might eaſily be added, and ſome too more appoſite, perhaps, than thoſe I have here mentioned; but every one's own Experience, with what I have already ſaid, will ſufficiently evince the Propriety and Utility of putting an entire Stop, if poſſible, to the Sale of what ought to be ſo juſtly prohibited; and this, in its Conſequences, may even help to lead to other more effectual Means of correcting, in a great Meaſure, the cruel Abuſe of Spirits in general, that has been ſo long, ſo loudly, and ſo juſtly complained of amongſt the Soldiers, lower Europeans, and our Servants in this Country; where the very worſt, and, indeed, poiſonous Sort of them is daily ſold at ſo very cheap a Rate.

All I need further add, with reſpect to Diſtillation, and on the ſuperior Advantages in the Mode of conducting it here, to that we have been in uſe to employ, for the raiſing of Spirits, Simple Waters, and the like, is only to obſerve, I have no Sort of Doubt but that the intelligent chymical Operators at Home, if ever they ſhould get a Hint of it, will make no Manner of Scruple to uſe it alſo, and to improve upon it greatly by a few ingenious Contrivances, which their Knowledge and Experience will ſo eaſily ſuggeſt. The Principles on which it ſeems founded, indeed, eſpecially with regard to their Way of cooling, are ſo ſtriking and juſt, that in many other Diſtillations beſides thoſe of Spirits and Waters, they may be employed, I apprehend, with very great Profit and Avantage. I ſhall now, however, confine myſelf to mention only the Benefit that may reſult from a like Proceſs in the raiſing of the finer Aromatics, while the Heat contrived, as in our Way, beſides impeding the Diſtillation, muſt, from its long Action on ſuch ſubtile Bodies, probably injure them greatly in the eſſential Quality on which their Excellence depends; and upon this very Account, I am apt to imagine that the greater Quantity obtained, and the ſuperior Quality of the *Oil* of *Roſes* made in this Country, to that made from *Roſes* with us, is owing chiefly, if not entirely, to their better and more judicious Manner of extracting it here. For with us, the Still being made of Metal, may, in the firſt Inſtance, impart too great and too ſudden a Degree of Heat; and next, the *Oil* continuing ſo long in the Vapour, and that much compreſſed, may, in ſo delicate a Subject, not only entirely almoſt unite it with the Water, ſo as to render the Separation impracticable, but may at the ſame Time alter its Eſſence ſo compleatly, as that it can no longer appear in the State it otherwiſe might have been found in, had the Operation been better conducted, or in the Way they do here. A few Trials, however, would much better certify this than all I can poſſibly ſay on the Subject, or, in fact, than all the Reaſoning in the World. Therefore, as to my own particular Opinion of the Flavour and Quality of the *Roſes* at Home being equal, if not ſuperior, to that of thoſe in this Country, I may be entirely ſilent; the Rules and reaſoning in Chymiſtry, though ſerving greatly to enlarge and improve our Underſtanding, being what of themſelves can never be depended upon till confirmed by Facts and Experiments; where many Things often turn out very different from what, from our beſt and moſt plauſible Arguments, we had the greateſt Reaſon to expect. Or, if it ſhould be found to be really true, what I have often heard aſſerted, by thoſe however who had it only from others, but not of their own particular Knowledge, that, in diſtilling their *Oil* of *Roſes*, at the Places where they make it the beſt, they uſe alſo with their *Roſes Sandal Wood*, and ſome other Aromatics, no Roſes whatſoever, it is plain, could ever of themſelves be made to afford a like *Oil*; nor without ſuch an Addition as they employ. A Circumſtance, by the bye, that might poſſibly eaſily be certified by ſome one of the many ingenious Correſpondents of the Society, who may happen to reſide where it is made; and a Knowledge of the real Truth of it would certainly be of uſe.

Chatra, December 24, 1786.

Archibald Keir.

Appendix (H. 1.)

LETTER from Robert Graham, Eſquire, to the Right honourable Sylvester Douglas; dated 5th May, 1799.

Parliament Street, 5th May, 1799.

Sir,

In obedience to your Requeſt, I beg leave to ſubmit the following Outline of what has occurred to me on the Subject of Stations for the Highland Diſtillery, deeming it unneceſſary, in the preſent Stage of the Buſineſs, to enter into Details or Arguments.

In the Belief, that unleſs the Landholders and Traders in every Part of Scotland were placed on a fair and equal Footing, and that while any Diſtinction between Highlands and Lowlands exiſts (at leaſt ſo as to confine the Conſumption of the Spirits diſtilled in the former to their own Diſtrict) no Law can be deviſed which will ſuppreſs the illicit Diſtillation in the Highlands, or conſequently ſecure an adequate Revenue to Government; I have frequently turned my Thoughts to what might be the more probable Means of accompliſhing ſo deſirable an End. The Propoſal for confining the Diſtillation in the Highlands to certain Stations, has, ever ſince I laſt Year heard it ſuggeſted, appeared to me the very Groundwork upon which ſuch a Plan could be rendered practicable.

In various Communications I have had with ſome very reſpectable and well informed Highland Proprietors, particularly with my Friend Colonel Graham, of Balgowan, and ſome other Gentlemen well acquainted with the real Situation of the County of Perth. I find it to be their Opinion, that perhaps Eight, or at moſt Ten Stations, would be ſufficient for the Accommodation of the Highland Part of that County. And on the Suppoſition, that the ſame Rule might nearly apply in general to the other Highland Diſtricts in proportion to their Population, I have aſſumed (according to the encloſed Extract from the ſtatiſtical Account) that Eighty Stations may be ſufficient for the whole Highlands. And in order that you might know (providing my Data be ſure) the additional Expence which would be incurred by the additional Number of Officers requiſite, I have deſired Mr. Leven to give his Opinion, which, though it may not be quite correct, will, I believe, be ſufficiently ſo for the Purpoſe wanted. As far as I can judge, the Number of additional Officers will not be great, as many of the more proper Situations for Stations have already an Officer placed in them.

Had I conſidered myſelf as anyway authorized, I would have ſubmitted to the Committee, the Propriety of laying the Propoſal for Stations before the General Meeting of the Counties in Scotland on the 30th of April laſt, in order that their Repreſentatives, after being poſſeſſed of the Sentiments of their Conſtituents, might have been enabled to meet the Committee with ſome ſpecific Propoſals on the Subject.

In ſubmitting the Matter to the Counties, it would, I apprehend, have been adviſeable to lay it down as a Rule not to be departed from, except where ſome peculiar local Circumſtances ſhould call for it, that the Number of Stations ſhould be regulated by the Population; and that after the Limits of Stations were given in by the different Counties, they ſhould be ſubmitted to the Obſervations of the Exciſe, and the ultimate Arrangement left to the Committee. The Obſervations of the Exciſe I ſhould conſider as extremely uſeful; for although they have no further Intereſt in the Matter than what their Duty may point out to them, they for that very Reaſon may probably in ſome Caſes be found more impartial Judges, where Difference of Opinion may ariſe as to the more proper Plan for a Station, than the landed Proprietors, many of whom will naturally conſider it a great Object to have the Station on their own Properties, and in that View might very poſſibly loſe Sight of what were moſt for the Intereſt of the Revenue and the Country at large.

In throwing out the above Hints, I have taken it for granted, that, in general, the Idea of Stations is much approved of by the Highland Proprietors, provided the Low Country Market is opened to them on fair and equal Grounds; and I have ſome Reaſon to believe, that this is actually the Caſe. If the Committee ſhall, however, be of Opinion, that under any Modification this is impracticable (and the Low Country Diſtillers will infallibly aſſert that it is ſo) I much doubt of the Co-operation of the Highland Proprietors either in this or any of the other Meaſures neceſſary to ſuppreſs the illicit Diſtillation.

I have the Honour to remain, very reſpectfully,
Sir,
Your moſt obedient and moſt
humble Servant,
Robert Graham.

Appendix (H. 2.)

POPULATION of the HIGHLANDS above the LINE.

COUNTIES.	Mainland.	Iſlands.	TOTAL.
Perth	36,000	—	36,000
Aberdeen	18,000	—	18,000
Argyle	35,000	24,084	59,784
Banff	10,000	—	10,000
Caithneſs	24,802	—	24,802
Cromarty	5,284	—	5,284
Elgin	12,300	—	12,300
Inverneſs (excluding the Town 10,527)	38,174	25,278	63,452
Nairn	6,054	—	6,054
Orkney	—	23,053	23,053
Shetland	—	20,186	20,186
Roſs	41,835	8,311	50,146
Sutherland	22,961	—	22,961
Total	250,410	101,612	352,022

Appendix (I. 1.)

Specification of Patent granted to William Pontifex, for his Invention of an improved Still Head for the diſtilling of all Sorts of Liquors.

TO all to whom theſe Preſents ſhall come, William Pontifex, of Shoe-Lane, in the City of London, Copperſmith, ſendeth greeting. Whereas His preſent Majeſty King George the Third, by His Letters Patent under the Great Seal of Great Britain, bearing date at Weſtminſter the Nineteenth Day of November laſt, in the Thirty-ninth Year of His ſaid Majeſty's Reign: After taking Notice, that the ſaid William Pontifex, by his Petition therein mentioned, had repreſented to His ſaid Majeſty, that he, after much Study, Labour, and Expence, had, with the Aſſiſtance of his Brother, invented an improved Still Head for the diſtilling of all Sorts of Liquors, which would be of great public Utility; that he was the firſt and ſole Inventor thereof, aſſiſted as aforeſaid, and that the ſame had not been made by any other Perſon or Perſons whomſoever, to the beſt of his Knowledge or Belief; did give and grant unto the ſaid William Pontifex, his Executors, Adminiſtrators, and Aſſigns, his eſpecial Licence, full Power, ſole Privilege and Authority, that he the ſaid William Pontifex, his Executors, Adminiſtrators, and Aſſigns, and every of them, by himſelf and themſelves, or by his or their Deputy or Deputies, Servants or Agents, or ſuch others as he the ſaid William Pontifex, his Executors, Adminiſtrators, or Aſſigns, ſhould at any Time agree with, and no others, from Time to Time and at all Times thereafter during the Term of Years therein expreſſed, ſhould and lawfully might make, uſe, exerciſe, and vend his ſaid Invention within that Part of His Majeſty's Kingdom of Great Britain called England, the Dominion of Wales, and Town of Berwick upon Tweed: And alſo, in all His Majeſty's Colonies and Plantations abroad, in ſuch Manner as to him the ſaid William Pontifex, his Executors, Adminiſtrators, and Aſſigns, or any of them, ſhould in his or their Diſcretion ſeem meet. And that the ſaid William Pontifex, his Executors, Adminiſtrators, and Aſſigns, ſhould and lawfully might have and enjoy the whole Profit, Benefit, Commodity, and Advantage, from Time to Time coming, growing, ariſing, and accruing, by reaſon of his ſaid Invention, for and during the Term of Years therein mentioned, to have, hold, exerciſe, and enjoy the ſaid Licence, Powers, Privileges, and Advantages therein granted, or mentioned to be granted unto the ſaid William Pontifex, his Executors, Adminiſtrators, and Aſſigns, for and during, and unto the full End and Term of Fourteen Years from the Date of the ſaid Letters Patent next and immediately enſuing, and fully to be compleat and ended, according to the Statute in that Caſe made and provided. And it is by the ſaid Letters Patent, among other Things, provided, that if the ſaid William Pontifex ſhould not particularly deſcribe and aſcertain the Nature of his ſaid Invention, and in what Manner the ſame is to be performed, by an Inſtrument in Writing under his Hand and Seal, and cauſe the ſame to be inrolled in the High Court of Chancery, within One Calendar Month next and immediately after the Date of the ſaid Letters Patent, then the ſaid Letters Patent, and all Liberties and Advantages whatſoever thereby granted, ſhould utterly ceaſe, determine, and become void, as by the ſaid Letters Patent may appear. Now know ye, that he the ſaid William Pontifex, in purſuance of, and conformity to the Directions contained in the ſaid in part recited Letters Patent, by this preſent Deed or Inſtrument under his Hand and Seal, and intended to be inrolled in the High Court of Chancery, doth deſcribe and aſcertain his ſaid Invention, and the Manner in which the ſame is to be performed in Manner following; that is to ſay, Figure 1ſt, ſhews the improved Patent Still Head when compleat; A, A, A, A, ſhews the Back made with Copper, or other Materials, ſufficiently large for the whole Head and Neck to be covered with Water, for the Purpoſe of condenſing the Steam between the Two Heads. B, ſhews the Crown of the external Head, with Loops to raiſe the ſame. C, ſhews the Stuffing Box through which

IN APPENDIX (I.1.)

Fig. 3d.

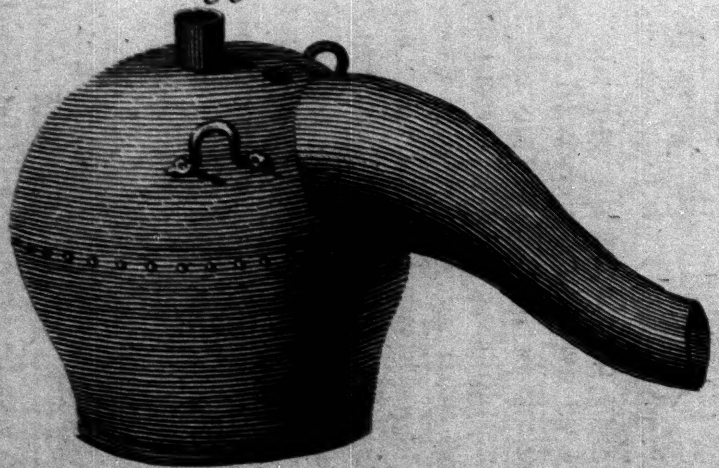


Fig. 4th.

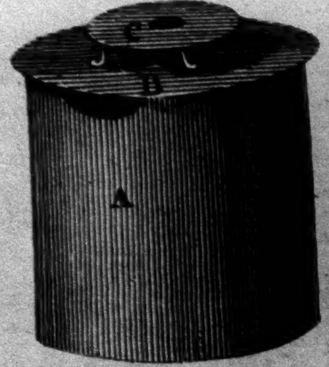


Fig. 5th.

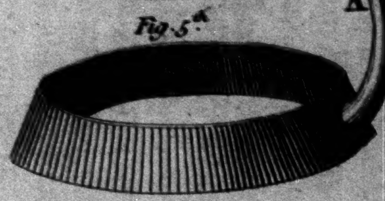


Fig. 1st.

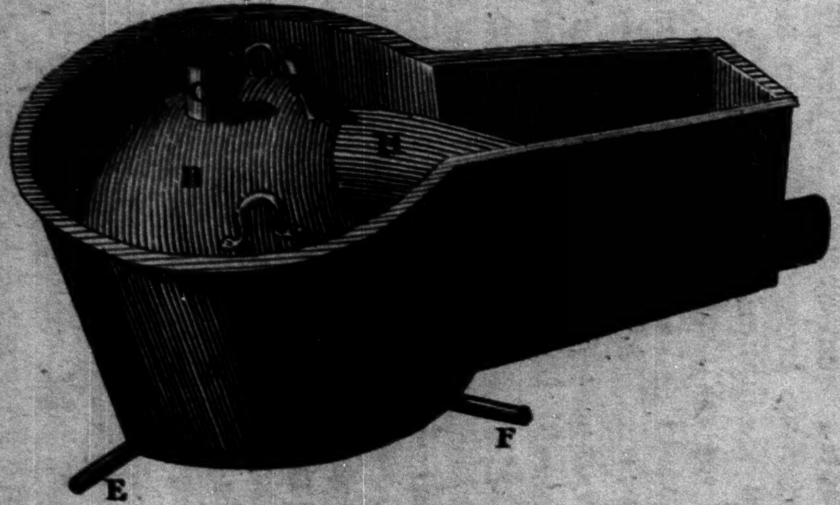
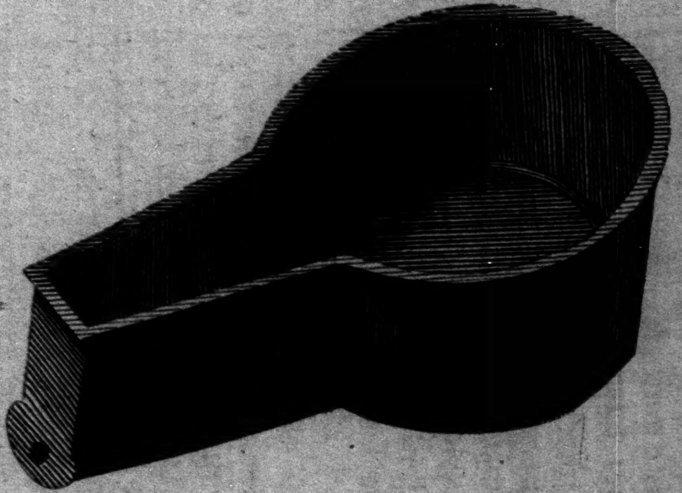


Fig. 2nd.



Appendix Distillery Report 1799.

which the Spindle muſt come to work the Chains, if made for a Waſh Still. D, ſhews the Pipe to take away the waſte or hot Water from the Back between the two Heads, and diſcharge at the Pipe. E, F, ſhews the Pipe to take away the Spirit into the Worm that is condenſed between the two Heads. G, ſhews the Pipe or Neck that carries the uncondenſed Steam into the Worm. H the large End of the Neck ſoldered to the external Head. Figure the 2d, ſhews the Back by itſelf made with Copper, or other Materials, to hold Water for condenſing the Steam immediately as it comes between the external and internal Heads. A, ſhews the Collar where Figure 3d is to be placed. Figure the 3d, ſhews the external Head, with Neck Loops, Stuffing Box, &c. compleat, to be placed in the Center of the Back, ſhewn by A, in Figure the 2d, by Nails, Solder, or other Means. Figure the 4th, ſhews the internal Head compleat, to be placed by Solder or other Means to the Inſide of the Collar of the external Head. A, ſhews the Sides with Holes, and deſcribed by the black Marks B, the Part of the Crown made faſt projecting over the Sides Four Inches. C, the center Part of the Crown ſupported by Four Bearers, Six Inches above the other Part; the dark Mark under this Part ſhews the Paſſage for the Steam; this Part alſo projects over the open Part Four Inches; the dark Spot in the Center for the Spindle to go through to work the Chains. Figure the 5th, ſhews a Courſe of Copper, with a Tube, to be placed with Solder or other Means between the Two Heads, the bottom Edge ſoldered to the external Head, near the Collar, the top Edge ſoldered to the internal Head, to form a Paſſage for Water between the Two Heads. A, ſhews the Tube or Pipe to convey the waſte or hot Liquor through the external Head into the Paſſage, between the Two Heads, and diſcharge itſelf in a convenient Part. The principal Advantages ariſing from the Patent improved Still Head, conſiſt in the peculiar Formation of an internal Head made round or otherwiſe, as ſhewn in the Drawing by Figure the 4th, and made on a Scale of Half an Inch to each Foot of the real Size of the Still Head, with proper Paſſages to admit the Steam between the Two Heads, and when condenſed, ſo formed as to prevent the ſmalleſt Quantity of Spirit falling again into the Still. By theſe Means the Condenſation is ſo rapid, that the Buſineſs may be done within Half the uſual Time, and ſave One Third of the Fuel in general conſumed. Another Advantage ariſes from the Formation of a Paſſage for the waſte or hot Liquor to paſs round the Outſide of the Collar of the internal Head on the Solder, which faſtens the Two Heads together to prevent the Spirit gaining Heat by the riſing Steam through the Collar into the Head. This is done by a Courſe of Copper, or other Materials, as ſhewn by Figure the 5th, ſoldered or otherwiſe to the Extremity of the outſide Head, at the bottom Part near the Collar, and brought tapering to the internal Head, and ſoldered or otherwiſe. This Courſe in the Head, as repreſented in the Drawing, muſt be about One Foot Six Inches deep: At the Bottom of this Courſe is a Pipe brought through the external Head, to take the Spirit into a convenient Part of the Worm. Another Advantage in this Improvement is, the having a Supply of hot Liquor near boiling. A further Advantage conſiſts in the forming a Back with Copper, or other Materials, ſufficient to cover the Head and Neck with Water, whereby moſt Part of the Spirit is condenſed between the Two Heads; and if any is not condenſed, it runs down the Neck into the Worm. In Witneſs whereof the ſaid William Pontifex hath hereunto ſet his Hand and Seal this Tenth Day of December, in the Thirty-ninth Year of the Reign of our Sovereign Lord George the Third, by the Grace of God of Great Britain, France, and Ireland, King, Defender of the Faith, and ſo forth, and in the Year of our Lord One thouſand Seven hundred and Ninety-eight.

William Pontifex, (L.S.)

Sealed and delivered (being firſt duly ſtamped) in the Preſence of

William Smith, Barnard's-Inn.
Joſeph Hill, ſame Place.

And be it remembered, that on the Tenth Day of December, in the Year of our Lord 1798, the aforeſaid William Pontifex came before our ſaid Lord the King, in His Chancery, and acknowledged the Specification aforeſaid, and all and every Thing therein contained and ſpecified in Form above written. And alſo the Specification aforeſaid was ſtamped according to the Tenor of the Statutes made for that Purpoſe.

Inrolled the Tenth Day of December, in the Year of our Lord One thouſand Seven hundred and Ninety-eight.

This agrees with the Record.

J. Mitſord, Deputy Clerk of Inrolments
in the High Court of Chancery.

Appendix (I 2.)

Specification of Patent granted to JOHN FALCONER ATLEE, for his Invention of an improved Method of condenſing and cooling Spirits in the Proceſs of Diſtillation, by Means of Machinery not before uſed for that Purpoſe.

TO all to whom theſe Preſents ſhall come, I John Falconer Atlee, of Wandſworth, in the County of Surrey, Diſtiller, ſend greeting. Whereas His Moſt Excellent Majeſty King George the Third, did, by His Letters Patent under the Great Seal of Great Britain, bearing Date at Weſtminſter the Seventh Day of February, in the Thirty-ſeventh Year of His Reign, give and grant unto me the ſaid John Falconer Atlee His eſpecial Licence, that I the ſaid John Falconer Atlee, during the Term of Years therein mentioned, ſhould and lawfully might uſe, exerciſe, and vend, within England, Wales, and the Town of Berwick upon Tweed, my Invention of an improved Method of condenſing and cooling of Spirits, in the Proceſs of Diſtillation, by Means of Machinery not before uſed for that Purpoſe; in which ſaid Letters Patent there is contained a Proviſo, obliging me the ſaid John Falconer Atlee, by an Inſtrument in Writing under my Hand and Seal, to cauſe a particular Deſcription of the Nature of my ſaid Invention, and in what Manner the ſame is to be performed, to be inrolled in His Majeſty's High Court of Chancery within One Calendar Month after the Date of the ſaid recited Letters Patent, as in and by the ſame (Relation being thereunto had) may more fully and at large appear. Now know ye, that in Compliance with the ſaid Proviſo, I the ſaid John Falconer Atlee do hereby declare, that my ſaid Invention is deſcribed in the Plan and Deſcription thereof hereunto annexed. In Witneſs whereof I the ſaid John Falconer Atlee have hereunto ſet my Hand and Seal, this Twenty-fourth Day of February, in the Year of our Lord One thouſand Seven hundred and Ninety-ſeven.

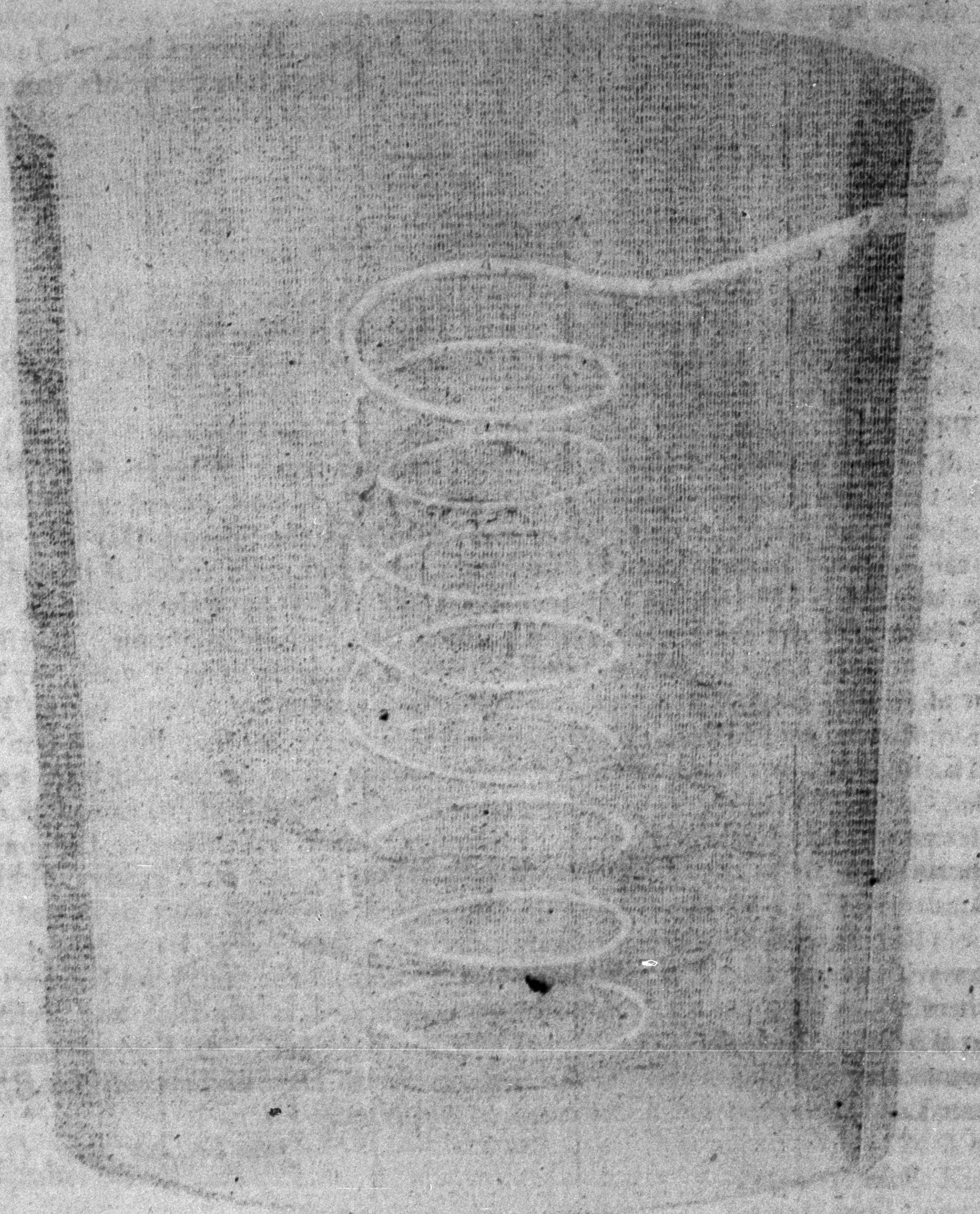
John Falconer Atlee, (LS.)

John Spranger.

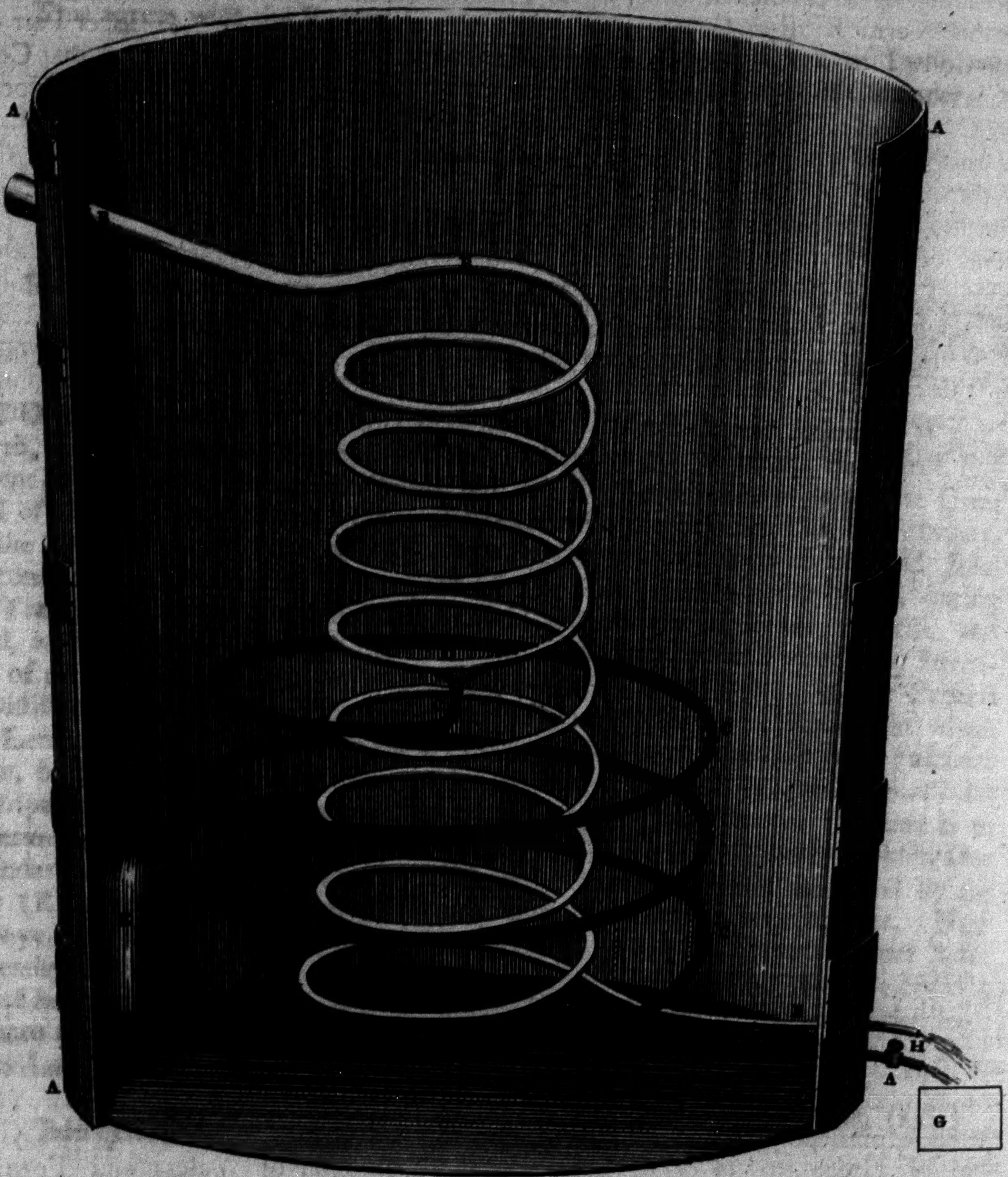
And be it remembered, that on the ſame Twenty-fourth Day of February, in the Year above mentioned, the aforeſaid John Falconer Atlee came before our Lord the King, in His Chancery, and acknowledged the Specification aforeſaid, and all and every Thing therein contained in Form above written. And alſo the Specification aforeſaid was ſtamped according to the Tenor of the Statute in that Caſe made and provided.

Inrolled the ſame Twenty-fourth Day of February, in the Year above written.

The



IN APPENDIX (I.2)



Appendix Distillery Report 1799.

The Figure A, A, A, A, repreſent a Worm Tub. B, B, B, repreſent a Worm like one of thoſe Worms that is uſed at preſent. C, C, C, C, repreſent my Invention of a Worm; the ſame is connected and attached to the Worm B—at the under Part of the Coil of the Worm, with a Tun Diſh or Funnel-like Communication, as at D. The Worm C, C, commencing from the Point D, a circular or other Form courſe to the Refrigerator E (the Application of this Refrigerator being my Invention) which is fixed at the Bottom, or nearly ſo, of the Worm Tub, and may be made of Pewter or any other Metal fit for the Purpoſe; the Size and Figure of the Refrigerator may be made to vary as the Nature of the Buſineſs may require, or Conveniency of Situation admit. From the Refrigerator the Worm C, C, is continued, aſcending by a circular or other-form Manner, till it is again connected and joined to the Worm B, as at F—the ſame being introduced into the Side or upper Part of the Coil; the Coil to which this Junction is formed, muſt be lower than that Coil from whence the Worm C, C, firſt branched off as at D—a Branch of the Worm C, C, is carried through the Side of the Worm Tub to the Save-all G; at the End of this Branch is a Stop Cock H, which, when opened, diſcharges and clears the Worm C, C, C, C, and the Refrigerator E, of their Contents. The Purpoſe and Intention of this my Invention, is to condenſe, to cool, and refrigerate Steam, Vapour, or any Evaporation, either from Waſh, Low Wines, Spirits, and every other Kind of Liquor undergoing the Proceſs of Diſtillation, in a more efficacious, compleat, and cheaper Method than any now uſed and practiſed; the preſent Conſtruction of Worms not admitting the Low Wines or Spirits to remain a ſufficient Length of Time, or in a proportionate Quantity to the Expoſure of the cooling Medium, nor are the Parts of the preſent Worms ſo arranged that they can be acted upon ſo immediately, and to ſuch an Effect, as my Invention profeſſes to do.

Examined with the original Record in the Office
of Petty Bag, in the Court of Chancery, this
25th day of June, 1799.

P. Parry.

Appendix (I. 3)

Specification of Patent granted to Richard Tillyer Blunt, for his new invented Compoſition to be uſed inſtead of Yeaſt.

TO all to whom theſe Preſents ſhall come, I Richard Tillyer Blunt ſend greeting. Whereas His Moſt Excellent Majeſty King George the Third, on the Thirtieth Day of October, in the Twenty-eighth Year of His ſaid Majeſty's Reign, did give and grant unto me the ſaid Richard Tillyer Blunt his eſpecial Licence, free Power, ſole Privilege and Authority, that I the ſaid Richard Tillyer Blunt, my Executors, Adminiſtrators, and Aſſigns, ſhould and lawfully might, during the Term of Years therein expreſſed, uſe, exerciſe, and vend, within that Part of His ſaid Majeſty's Kingdom of Great Britain called England, the Dominion of Wales, and Town of Berwick upon Tweed, my new invented Compoſition to be uſed as Yeaſt: In which ſaid recited Letters Patent is contained a Proviſo, obliging me the ſaid Richard Tillyer Blunt, by Writing under my Hand and Seal, to cauſe a particular Deſcription of the Nature of the ſaid Invention to be inrolled in His ſaid Majeſty's High Court of Chancery, within One Calendar Month after the Date of the ſaid recited Letters Patent, as in and by the Statute, Relation being thereunto had, may at large appear. Now know ye, that in Compliance with the ſaid Proviſo, I the ſaid Richard Tillyer Blunt do hereby declare, that my ſaid new Invention is

compoſed

compoſed and made in Manner following; that is to ſay, To make a Yeaſt Gallon of the above Compoſition to be uſed as Yeaſt, ſuch Yeaſt Gallon containing, and to contain Eight Beer Quarts, boil in common Water Eight Pounds of Potatoes as for eating, bruiſe them perfectly ſmooth, and mix with them whilſt warm Two Ounces of Honey, or any other ſweet, and one Beer Quart (being the Eighth Part of a Gallon of Yeaſt) of common Yeaſt. And for making Bread, mix Three Beer Pints of the above Compoſition with a Buſhel of Flour, uſing warm Water in the making the Bread; the Water to be warmer in Winter than in Summer, and the Compoſition to be uſed in a few Hours after it is made; and as ſoon as the Spunge (the Mixture of the Compoſition with the Flour) begins to fall the firſt Time, the Bread ſhould be made and put in the Oven. In Witneſs whereof I the ſaid Richard Tillyer Blunt have hereunto ſet my Hand and Seal, this Twenty-ſeventh Day of November, in the Year of our Lord One thouſand Seven hundred and Eighty-ſeven.

Richard Tillyer Blunt, (LS.)

Edward Montagu.

Sealed and delivered in the Preſence of

Charles James,
William Abbott,
William Orts.

Be it remembered, that on the Twenty-eighth Day of November Inſtant, the ſaid Richard Tillyer Blunt came before our ſaid Lord the King, in His Chancery, and acknowledged the Specification aforeſaid, and all and every Thing therein contained and ſpecified in Form laſt above-mentioned; and alſo, the Specification aforeſaid was duly ſtampt, according to the Tenor of the Statute in that Caſe made and provided.

Inrolled the Twenty-eighth Day of November, in the Year laſt above written.

Examined with the original Record in the Office
of Petty Bag, in the Court of Chancery, this
25th Day of June, 1799.

P. Parry.

Appendix (K. 1.)

OBSERVATIONS on the Scotch Diſtillery, by Mr. SLIGO, April 1798.

THE Miniſter has lately, in the Houſe of Commons, expreſſed his Intention of raiſing the Duties on Spirits made in Scotland, as the low Price of them in that Country had occaſioned Exceſſes which were enormous; and he has wiſhed to receive Information from Scotland on this Subject. From the Diſtiller himſelf, who is intereſted, he can expect but little Information; nor can he expect it from the Officer of Exciſe, who, under the Licence Law, has no Opportunity of inſpecting the Operations of the Diſtiller.

A Perſon who has had Occaſion to give ſome Attention to the Diſtillery Buſineſs in Scotland, but at preſent has no Intereſt or Connection with it, propoſes to make ſome Obſervations on the Manner of conducting that Manufacture in the Lowlands of Scotland, eſpecially on the Effect which the Licence Act has in regulating the Duties. He hopes he may be of ſome Uſe to his Country, eſpecially at the preſent Time, when a permanent Revenue is ſo neceſſary for the Purpoſes of Government. He wiſhes alſo to be uſeful to the Diſtillers, by pointing out the Cauſes of the Inequality of Duty among them, and the Means of rendering them more equal.

It is not neceſſary, and it would be tedious, to deſcribe the Progreſs of the Diſtillery in Scotland, ſince it firſt began to aſſume a Form of ſome Conſequence about Twenty Years ago. It may, however, not be thought improper to mention what gave Occaſion to the Licence Act being introduced into the Lowlands of Scotland, by which the Manufacture and Duties, levied on Spirits in Scotland and in England, became regulated by diſtinct and ſeparate Laws.

The Scotch Diſtillers, previous to the Year 1786, had ſent large Quantities of Spirits to the London Market, which had occaſioned a Reduction of the Price; and it was found alſo that the Revenue of the Diſtillery had diminiſhed. From this Circumſtance, it was ſuſpected, that Frauds were committed againſt the Revenue to a great Extent; and the London Diſtillers having received certain Information of the Manner in which the Duties were evaded in Scotland, this ſuggeſted the Neceſſity of making ſeparate and diſtinct Laws for raiſing the Duties in the different Kingdoms.

Therefore in July 1786, the Licence Act for the Lowlands of Scotland commenced, and was to continue for Two Years. The Principle on which this Act was framed, between the contending and rival Diſtillers of the Two Kingdoms, with Conſent of the Miniſter, was in this Manner.

The Duty then paid by the Engliſh Diſtillers was Six Pence per Gallon on the Waſh, and ſuppoſing that 18 Gallons of Spirits, 1 to 10 over Hydrometer Proof, were taken from 190 Gallons of Waſh, the Duty on the Spirits of that Strength amounted to *2s. 9⅓d.* per Gallon. The Diſtillers in the Lowlands of Scotland were allowed to work Stills of any Capacity or Extent, on paying an Annual Licence Duty of Thirty Shillings per Gallon on the Content of their Stills; and the Spirits thus made were to be conſumed in Scotland. They were alſo allowed to ſend their Spirits into England, on paying an additional Duty of Two Shillings per Gallon, of the Strength of 1 to 10 over Hydrometer Proof, when landed there. Thus it was computed, that the Annual Licence Duty of the Scotch Diſtillers would be equivalent to the remaining *9⅓d.* per Gallon, paid by the Engliſh Diſtillers, on this

Ground, that the Scotch Diſtillers could run off their Stills only *Once* in the 24 Hours.

The Licence Act being ſettled in this Manner, and as the Engliſh Diſtillers conſidered they had been thus far ſucceſsful in fixing the Scotch to pay a certain Duty of 2*s.* per Gallon, not to be evaded, they expected to have had the London Market to themſelves: But they ſoon found they were miſtaken, and that the Scotch continued to ſend increaſed Quantities, and the Price of Spirits fell very low in the London Market.

In the Beginning of 1788, an Inveſtigation took place in a Committee of the Houſe of Commons, reſpecting the Number of Times in which the Scotch Diſtillers had worked off their Stills in a given Time, and it was found that they were in the Practice of running off their Stills 5 or 6 Times in the Space of 24 Hours. It was thereſore inferred, that by Miſrepreſentation they had obtained an undue Advantage over the Engliſh Diſtillers; and in February 1788, before the Two Years of the Licence Act had expired, an additional Duty of Six Pence per Gallon was laid on all Spirits ſent from Scotland to England; the remaining 3½*d.* per Gallon being reckoned a ſufficient Equivalent for the Licence Duty. It muſt well be remembered, that at this Time the Scotch Diſtillers, who had long contended with the Engliſh, became Bankrupts, and reſigned that Market to their Rivals. Since that Time new Regulations have been made, by which the Whole of the Engliſh Duty is paid on the Scotch Spirits when landed in England; and the Revenue ariſing from the Diſtillery has very much increaſed.

Having endeavoured briefly to mention the Cauſes which originally occaſioned the Licence Act to be introduced into the Lowlands of Scotland, it may now be proper to obſerve, that the Ingenuity of the Diſtillers, working by the Licence Act, has conſtantly been excited, and always ſucceſsful in leſſening the Duties, their Succeſs having kept Pace almoſt in the Degree in which the Duties have been increaſed. For, when the Licence Act commenced in 1786, the Diſtillers continued for ſome Time to uſe Stills of a large Size, and the Duty being only 30*s.* per Gallon on the Content of the Stills, they did then work them off 5 or 6 Times in the 24 Hours, by which the Duty coſt from 2*d.* to 3*d.* per Gallon on the Spirits. In 1788, the Duty was increaſed to £.3. and it continued at that Rate for about Five Years; during this Space, they improved in running off their Stills to about 20 Times in the 24 Hours. They attained to this Degree of Diſpatch by greatly reducing the Size of their Stills, and enlarging their Furnaces. At this Time the Duty on the Spirits did not coſt them above One Penny per Gallon, which being very ſmall they did not think any farther Improvement neceſſary.

Since the Commencement of the preſent War, the Miniſter has thought that to lay an additional Duty on Spirits made in Scotland would be a proper Meaſure; and in 1793, the Annual Licence Duty on the Stills was increaſed to £.9. and in 1797, to £.54. per Gallon, which is the preſent Duty. He had Reaſon to expect that a large Increaſe of Revenue would ariſe from this high Duty; and yet it muſt appear very ſurpriſing, that the Revenue from the Scotch Diſtillery has not increaſed in any conſiderable Degree. This is not owing to a Diminution in the Conſumption of Spirits; for the Price of that Article being ſo low in December laſt as 3*s.* per Gallon, there can be no juſt Reaſon to think that a leſs Quantity has been uſed. It may be proper to explain and account for this.

It has been obſerved that the Diſtillers, by reducing the Size of their Stills, and applying a greater Quantity of Fuel, had been able to work off their Stills about 20 Times in the 24 Hours. When they found the Duty raiſed on them ſo high as £.54. per Gallon, they have been trying every Expedient in order to accelerate the Proceſs.

From repeated Experiments they have found, that the more ſhallow the Stills are made, and the Bottoms enlarged, they can increaſe the Size of the Furnace, and apply a much larger Quantity of Fuel, conſequently bring the Waſh in the Still to boil in a ſhorter Space of Time. The Liquor in the Still being likewiſe on a more extended Surface, the Evaporation or Proceſs of Diſtillation is performed in a more expeditious Manner. It is principally by the Shallowneſs of the Stills, that the Lowland Diſtillers are now enabled to run off their Stills 3 Times in the Hour, or 72 Times in the 24 Hours; a Degree of Diſpatch which a few Years ago was thought to have been impracticable.

But before the Diſtillers had attained to this Dexterity, they had ſome Difficulties to ſurmount, for, during the Proceſs of Diſtillation, they had frequently been interrupted by the boiling Waſh being forced over into the Worm, occaſioned by the Application of a very ſtrong Fire, which rendered the Proceſs incompleat, and was attended with much Danger to the Servants by ſometimes blowing the Head off the Still. To remedy this Inconvenience, they had found that a Quantity of Soap put into the Still among the Waſh, has the Effect to prevent it from riſing into the Worm. They have alſo found, that by making the Heads of their Stills of a great perpendicular Heighth, the Waſh, by its Gravity, is prevented from riſing ſo high. They have alſo attained to a very expeditious Method in charging and diſcharging their Stills, owing to the large Size of Pipes and Cocks affixed to them, and to the Expertneſs of their Servants.

It may not be improper to ſhew what the Duty on the Gallon of Spirits will coſt the Diſtiller, when the Annual Licence Duty on the Gallon of the Still is £.54. And ſuppoſing the Calculation to be made for a Houſe that manufactures into Spirits 90 Quarters of Corn Daily, and that the Stills are wrought off 3 Times in the Hour;

The following Stills are neceſſary:

3 Waſh Stills, each to be gauged at 73 Gallons, including the Head, will make - - - - - - -	219 Gallons.
1 Low Wine Still of the ſame Size, will be ſufficient to work the Low Wines - - - - - - -	73 D°
To pay Duty for - -	292 D°

Each of the Waſh Stills is gauged at 73 Gallons, but on Account of the large Size of the Head, and that it has been found neceſſary, in order to procure Diſpatch, alſo to have ſome vacant Space in the Body of the Still, to prevent the Waſh from boiling over into the Worm, as already deſcribed; therefore the Still cannot be charged but with a Quantity of Waſh, which is little more than One Half of the gauged Content. So that allowing the Still to be charged with 43 Gallons of Waſh, the 3 Stills will contain at every Charge 129 Gallons; and as they are ſuppoſed to be wrought off 72 Times every Day, the Quantity diſtilled will be 9,288 Gallons Daily. The principal Diſtillers continue to work their Stills during the Sundays, therefore the above Quantity multiplied by 7 Days, will give 65,016 Gallons Waſh diſtilled Weekly.

The Quantity of Waſh brewed in a 90 Quarter Houſe will ſtand thus; 90 Quarters of Malt and Barley, at 120 Gallons of Liquor to the Quarter of Corn, makes 10,800 Gallons of Waſh; and as the Diſtiller is ſuppoſed to maſh only Six Days in the Week, the Quantity of Waſh brewed Weekly will be - 64,800 Gallons.

The Quantity of Waſh diſtilled as above - - - 65,016 D°, which nearly correſpond.

The

The Number of Quarters of Corn maſhed Daily is 90, which multiplied by 6, the maſhing Days in the Week, makes 540 Quarters per Week; and allowing 15 Gallons of Spirits, 1 to 10 over Hydrometer Proof, to be taken from the Quarter of Corn, then the Amount of Spirits made Weekly in a 90 Quarter Houſe will be 8,100 Gallons of the above Strength. Now the Annual Licence Duty on 292 Gallons of Stills at £. 54. per Gallon is £. 15,768; the Weekly Duty will be £. 303. 4*s.* 7*d.*; therefore 8,100 Gallons paying a Duty of £. 303. 4*s.* 7*d.* One Gallon will coſt Nine Pence Duty.

The above State of the Duty on the Gallon of Spirits, which the Lowland Diſtiller pays, ſuppoſes that he works off his Stills 3 Times every Hour. The Country or ſmall Diſtillers, who carry on their Buſineſs on a ſmall Scale, have now generally attained to this Degree of Expertneſs; but thoſe Diſtillers who carry on their Buſineſs to a great Extent, and are called the great Diſtillers, can run off their Stills 4 or 5 Times in the Hour; indeed, from the Quantity of Corn conſumed in their Works and the few Gallons of licenſed Stills taken out, they muſt perform their Operations, at that Rate. Theſe laſt ſeem to be very anxious to conceal their Superiority; for ſome of them are ſaid to adminiſter an Oath of Secrecy to their Servants when they engage them.

It is principally during the laſt Six Months, that the great Diſtillers have acquired this extraordinary Degree of Diſpatch in working off their Stills; and by which the Intention of Government, to raiſe a permanent Revenue by an Increaſe of the Duties on the Diſtillery by a Licence Act, has been defeated.

It may now be proper to mention the different Methods by which the Duty on the Diſtillery in the Lowlands of Scotland may be levied; and there are Three which occur:

1ſt. The preſent Licence Act to be continued, and the Duty increaſed.

2d. The Licence Act to be continued at the preſent Duty; and a ſmall Duty to be laid on the Waſh, and to be under the Survey of the Officers of Exciſe.

3d. The Duty to be charged on the Gallon of Waſh while in Fermentation, and to be under the ſame Regulations and Reſtrictions as in England.

1ſt OBJECTION to the 1ſt MODE.

By the Licence Act the Duty cannot be aſcertained; for it has been obſerved, that in proportion as the Duties have been increaſed, the Diſtillers by their Ingenuity have diſcovered Methods to leſſen or evade them; and when a ſeemingly heavy Duty of £. 54. per Gallon on the Content of the Still took place, it did not affect the Spirits made above 9*d.* per Gallon, 1 to 10 over Hydrometer Proof; and to thoſe who wrought off their Stills above 3 Times in the Hour, their Spirits would coſt them leſs Duty. Now ſuppoſing the Licence Duty to be doubled, and to be £. 108. the Duty on the Spirits would only amount to 18*d.* per Gallon of the ſame Strength. The Duty on Britiſh-made Spirits in England is at preſent 4*s.* 7½*d.* per Gallon, 1 to 10 over Hydrometer Proof. If the Uſe of Spirituous Liquors is to be allowed to the Scotch, they cannot afford to pay ſo high a Duty as the Engliſh do; they are leſs wealthy than their Neighbours, and in this, as in the Malt and Salt Duties, it may be proper to favour them; perhaps a Duty of 2*s.* 3¾*d.* per Gallon, 10 per Cent. over Hydrometer Proof, being the Half of the Engliſh, ſhould be levied from Spirits made and conſumed in the Lowlands. If this Duty could be made effectual, a great Revenue would be produced, and the Price of Spirits kept ſo high as to prevent

vent the lower Claſſes of the People from indulging to Exceſs: But if the preſent Licence Act be continued, it will be difficult to determine the Duty with which the Spirits will be affected, as it may be ſtill found practicable to improve the working off the Stills with greater Diſpatch.

2d OBJECTION.

The Diſtiller not being under the Survey of the Exciſe Officer, who very ſeldom enters his Houſes, may commit Frauds to a great Extent, by occaſionally making uſe of ſome of his maſhing Boilers as a Still. Thoſe Diſtillers eſpecially, whoſe Works are ſurrounded by high Walls, or are rendered by Ditches inacceſſible in the Night Time, have it much in their Power to take Advantage of this; for ſuppoſing a Boiler of a great Size is filled Two Thirds full with fermented Waſh or Low Wines, placed near to a Refrigeratory, and a Tube of a moderate Size be ſo fitted to the Boiler as to conduct the Vapour into the Refrigeratory, to be there condenſed, this will make a large and compleat Still; and if, during the Operation, the Diſtiller ſhould be alarmed by the Exciſe Officer, he has only to diſcharge the Contents of the Boiler before he admits him. By this Kind of Management he may defy Detection.

3d OBJECTION.

This Mode produces an Inequality of Duty among the different Diſtillers; for it has been obſerved, that ſome of them work off their Stills 3 Times in the Hour, while others perform 4 or 5 Times in the ſame Space of Time; therefore ſuch as run off their Stills moſt frequently in a given Time, will be able to underſell the others who are leſs dexterous; and one of the original Intentions of the Licence Act, which was to render the Duty more equal among the Diſtillers themſelves, becomes entirely fruſtrated.

4th OBJECTION.

The Inconvenience to the Diſtiller, in being obliged to work the whole Year without Intermiſſion. It is well known to every Perſon converſant with the Proceſs of Diſtillation, that, during the Summer Months, there cannot be extracted from the Corn the ſame Quantity of Spirits from 10 to 20 per Cent. as can be taken in the Winter and Spring Months; therefore a conſiderable Loſs to the Country at large by the Waſte of Corn.

Another Inconvenience to the Diſtillers is, by being obliged to work the whole Year. When they happen to take out too large a Quantity of licenſed Stills, they make a Quantity of Spirits more than equal to the Conſumption of the Country; the Conſequence is, that they accumulate large Stocks, and are frequently reduced to the Neceſſity of ſelling their Spirits at a very low Price, which has a Tendency to produce bad Effects among the lower Claſſes of the People. If, on the other Hand, the Quantity of Stills licenſed ſhould be found too ſmall for the Conſumption, the Diſtillers in this Caſe eſtabliſh a Monopoly, and raiſe the Price of Spirits beyond all Bounds. Of late Years the Trade of Whiſkey in the Lowlands has become entirely a Buſineſs of mere Speculation.

5th OBJECTION.

The Diſtillers think they are entitled to work their Stills not only during the uſual Six Days of the Week, but to continue during the Sundays *. Some of the ſmall

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* This prohibited by Stat. 38. Geo. 3. c. 92. §. 14.

Diſtillers, who ſeem to retain a conſcientious Regard for the Inſtitutions of the Chriſtian Religion, ſtill decline working their Stills on that Day. The great Diſtillers, eſpecially thoſe in the Neighbourhood of the Capital, ſince the Duties have been increaſed, have been in the Practice of running their Stills on Sunday, and ſome of them are ſaid to maſh on that Day. It is unneceſſary to comment on this; there being no Neceſſity for continuing a Practice ſo repugnant to Religion and Morality, it is hoped the Legiſlature will not countenance it.

6th OBJECTION.

The Loſs to the Community at large, ariſing from the Waſte and great Expence attending this Mode of manufacturing Spirits by the Licence Act. It may not be improper to particularize ſome of them; and the Calculation ſhall be made for a 90 Quarter Houſe.

Coals. The Waſte of this Article is very great; a 90 Quarter Houſe will conſume an extra Quantity of 60 Tons Weekly, and this is occaſioned by the conſtant Application of great Fires to the Stills, in order to increaſe the Diſpatch; for when the Licence Duty becomes very high, the Waſte of Fuel is not attended to. This will be a Loſs to the Country of 60 Tons of Coals per Week, which at 10*s.* is £.30.

Soap. This is an Article which muſt appear to be only trifling, but will amount to no leſs than £.15. per Week, each Still requiring from a Quarter to Half a Pound every Time it is charged with Waſh.

Servants. This is attended with a very great Expence, for as the Diſtillers continue to work their Stills in the Night as well as the Day Time, they muſt have a double Set of Men for this Purpoſe, each Still requiring from 3 to 4 Men to work it. They will pay Wages to 30 Men extraordinary, beſides an Increaſe of Wages for working on Sundays. This cannot amount to leſs than £.25. per Week.

Loſs. They ſuſtain by not running their Stills long enough, ſo as to take off the whole Spirits. In this Caſe they conſider the Loſs ſuſtained by diſcontinuing to run off the Stills, when but a ſmall Quantity of Spirit is left in them, as of leſs Value than the Duty, provided the Time of the Operation was to be prolonged, and the Whole of the Spirits taken off. It may be difficult to aſcertain the Amount of this; but at a moderate Computation it cannot be eſtimated at leſs than 2 to 5 per Cent. of the whole Quantity manufactured. It will appear that this Waſte is conſiderable, ſince the beſt Diſtillers in this Country do not extract from a Quarter of Corn above 15 Gallons of Spirits, 1 to 10 over Hydrometer Proof.

On the Whole, the Waſte and Loſs to the Country at large, on a 90 Quarter Houſe, by the hurried Manner of working the Stills, cannot be leſs than £.5,000. per Annum.

Having endeavoured to point out the Loſs to the Revenue, and the Difficulty of aſcertaining, or even of gueſſing, at the real Duty on the Spirits made; the Inequality of Duty among the Diſtillers, and the Inconvenience to them, from being obliged to work the whole Year without Intermiſſion; the Tendency which the working on Sundays may have in corrupting the Morals of the People; the Loſs to the Community at large, and great Waſte occaſioned by the Diſtillers working off their Stills with unneceſſary Celerity. Every Perſon convinced of this, will not heſitate to think that the preſent Method of raiſing a Duty on Spirits in Scotland by an Annual Licence, ſhould be aboliſhed, and a leſs exceptionable one ſubſtituted in its place.

In the Event, however, that a more eligible one cannot be ſound out, and it ſhould ſtill be thought proper to continue the Licence Act in the Lowlands of Scotland, it is to be hoped, that ſome of the Regulations to be pointed out will tend to bring in a more certain Revenue, and render the Duty more equal among the Diſtillers.

It has already been obſerved, that the improved Method by which the Diſtillers have attained to this extraordinary Degree of Diſpatch in working off their Stills, has been brought about chiefly by having their Stills conſtructed of a broad and ſhallow Figure, and the Heads raiſed to a conſiderable Heighth. It muſt therefore occur, that if all the Stills were to be conſtructed of one Shape, the Diſtillers would be prevented from making Alterations; they would be on a more equal Footing among themſelves; and it might be a Means of aſcertaining, with ſome Preciſion, the Number of Operations that could be performed in a given Time in a Still of a certain Figure and Dimenſions. Therefore to prevent all Attempts to alter the Figure of the Stills, let it be enacted, that no Copperſmith ſhall make, or Diſtiller uſe for the Purpoſe of Diſtillation, Stills whoſe Shape, Figure, or Conſtruction, ſhall be otherways than in this Manner:

The Figure or Shape of the Still to be of a cylindrical Form, equally wide at the Top, Middle and Bottom. The Breadth or Width of the Still to be of the ſame Dimenſions as the Depth; the Riſe in the Bottom of the Still upwards not to exceed One Tenth Part of the Depth of the Still, and the Riſe of the Shoulder or upper Part of the Still not to exceed One Tenth Part of the Depth, or to be in the ſame Proportion. The Head of the Still to be made alſo of a cylindrical Form; the Heighth of it not to exceed the Depth of the Still, to be joined to the Middle of the Still, and continued to the Top in a perpendicular Direction; the Width of the Head not to exceed One Third Part of the Diameter of the Width of the Still.

For Example: Suppoſing a Still to be 30 Inches wide at the Top, Middle, and Bottom;

Then the Depth not to be leſs than 30 Inches;
The Width or Diameter of the Head not to exceed 10 Inches;
The Heighth of the Head not to exceed 30 Inches;
The Riſe in the Bottom of the Still upwards not to exceed 3 Inches;
The Riſe in the Shoulder not to exceed 3 Inches.

The Tube or Pipe which conducts the Steam from the Head of the Still into the Refrigeratory, ſhall not be wider than the Head of the Still, and ſhall be ſo affixed to the upper Part of the Head, as to produce and continue an Angle of Declivity with the Head of the Still not greater than 70 Degrees.

The Waſh Still ſhall not be uſed for the Purpoſe of diſtilling Low Wines, nor the Low Wine Still for the Purpoſe of diſtilling Waſh.

No other Pipes or Tubes to be affixed either into the Body of the Still, or into the Head or Tube that conducts the Steam into the Refrigeratory, excepting One Pipe or Cock, not exceeding 2 Inches in Diameter, for allowing the fermented Waſh to be introduced into the Body of the Still, and another Pipe or Cock, not exceeding Two Inches in Diameter, for running off and diſcharging the ſpent Waſh.

No Appendage or Apparatus of any Kind to be affixed to or connected with the Head of the Stills, or the Refrigeratory, that may in any Degree tend to heat the Waſh before it is introduced into the Still.

The Stills not to be wrought by Steam, nor to be put into a Caſe made of Metal or other Materials for the Purpoſe of applying Steam to forward the Proceſs of Diſtillation; nor any Device or Method be allowed for working off the Still, otherways than by putting it on a Furnace and applying Fuel in the Manner uſually practiſed.

The Stills to be conſtructed and erected to the Satisfaction of the Commiſſioners of Exciſe, or Officers acting under them, who are to be empowered to enter, and to have free and ready Acceſs, during the Night as well as the Day Time, to the Still Houſes, and to all other Parts of the Houſes and Works belonging to the Diſtillers. When the Exciſe Officer has gauged or meaſured the Still, he is to affix a Stamp and Number to the Still, that it may not be changed. In gauging the Still, the Officer is to give no Allowance or Diſcount to any Diſtiller for Chains, or any other Inſtrument which he may think proper to uſe in his Still, in order to prevent thick Waſh from adhering to or burning the Bottom of it. In this Reſpect the Diſtillers will be all put on an equal Footing.

No Utenſil or covered Veſſel fit for boiling of Liquors to be erected in any Part of the Diſtillers Works, at a leſs Diſtance than 20 Yards from a Refrigeratory or other Veſſel appropriated for the condenſing of ſpirituous Vapours. This Clauſe is intended to prevent the Uſe of Boilers in Diſtillation, as it muſt be a difficult Matter for the Diſtiller to convey the Vapour in Tubes, ſo as to communicate with a Refrigeratory at the Diſtance of 60 Feet.

In order to prevent working on Sundays, every Still to be locked up, and Seals affixed to it by the Officer of Exciſe on Saturday Evening before 10 o'Clock, and not to be opened until Monday Morning at 6 o'Clock. The Officer to ſurvey the Still Houſe and other Parts of the Diſtiller's Works, at leaſt Two different Times during the Sundays.

It may now be aſked, that ſuppoſing theſe Regulations reſpecting the Figure and Shape of the Still ſhould be gone into, how often may the licenſed Diſtiller, with a Still of this Conſtruction, be able to work it off in the Space of 24 Hours; and what will be the real Duty which he will pay on his Spirits? To this Queſtion there can be no determined or ſpecific Anſwer given. The Preſumption only is, that he cannot work off ſuch Stills by any Means ſo frequently as he has done thoſe of a different Figure; indeed, the great Probability is, that he cannot work them off above Once in an Hour at moſt; for about Six Years ago, when the Licence Duty was only £. 3. per Gallon, the Figure of the Stills then in uſe was ſomewhat ſimilar to thoſe deſcribed, only that the Heads were raiſed higher, and then the Diſtiller could work off his Stills only about 20 Times in the 24 Hours. Now ſuppoſing this to be the Number of Times he can operate his Stills conſtructed as above, there will be no Occaſion to advance the preſent Duty of £. 54. per Gallon on the Content of the Stills, and it may be calculated in this Manner;

The Diſtiller to have a Waſh Still gauged at - -	100	Gallons
And a Low Wine Still to work it at - - - -	25	
To pay Duty for -	125	Gallons

125 Gallons of Stills, at £. 54. per Gallon Yearly, is £. 6,750, and allowing him to work 313 Days in the Year (deducting 52 Days for the Sundays) the Duty he will pay every Day will be £. 21. 11 *ſ*.

The Spirits he makes Daily may be calculated thus: His Waſh Still is gauged at 100 Gallons, and ſuppoſed to be charged with 65 Gallons of Waſh. This multiplied by 20, the Number of Times he may be reckoned to work off his Still in the 24 Hours, he will diſtil 1,300 Gallons of Waſh every Day. Now allowing that he makes his Waſh ſo ſtrong as to take 15 Gallons of Spirits, 1 to 10 over Hydrometer Proof, from every 100 Gallons of Waſh, the Quantity of Spirits made Daily will be 195 Gallons of that Strength. The Duty he pays every Day being £.21. 11*s.* therefore the Licence Duty on the Spirits made will coſt the Diſtiller 2*s.* 2½*d.* per Gallon, 1 to 10 over Hydrometer Proof.

The above Calculation is intended merely to ſhew what the Duty will amount to, providing the Stills are worked off 20 Times in the 24 Hours. This, however, is meant only as a Matter of probable Conjecture; for no Perſon can ſay, *a priori*, with any Degree of Preciſion, how often a Still of this Figure may be worked off in a given Time. It is however to be preſumed, that after repeated Trials the full Extent of the Operations may be well aſcertained, and the following Regulations may have a Tendency to diſcover this Circumſtance, being a Matter of conſiderable Conſequence to the Revenue.

This is reſpecting the Permiſſion allowed by the preſent Law to the Diſtiller to ſend out his Spirits accompanied only with his own Certificate[*]; there being no Stock kept on him nor Check of any Kind, there may be ſome Hazard of this Indulgence being converted into an Abuſe. For, if the Situation of his Diſtillery is adjacent to the Sea Coaſt, he may apply his Certificate to protect and convey Foreign Spirits; or if he ſhould be connected with a Diſtillery working for Exportation, and ſucceed in ſeducing the Officers, he may abſtract Quantities of the Spirits (which in this Caſe pay no Duty in Scotland) and convey them away by his own Certificate.

This is not meant to convey an Opinion, that this laſt Method has been practiſed hitherto; at the preſent low Duty it could not be an Object of ſufficient Conſequence to the Diſtiller; but if an efficient Licence Duty, which ſhould produce Two Shillings or upwards per Gallon on the Spirits made, ſhould be levied, it would then become a Matter of conſiderable Magnitude, and the Temptation too great to be reſiſted.

In the Highland Diſtillery, it has been thought prudent not to entruſt the Diſtiller with the Power of ſending out his Spirits accompanied with his own Certificate only. He is allowed a 40 Gallon Still, which is to produce 1,660 Gallons of Spirits (no Strength is ſpecified); the Officer gives him Credit to this Extent in his Books, and no more, keeps a regular Account of his Stock, and Exciſe Permits are granted to accompany the Spirits as they are ſent out. When the Officer has granted Permits for the 1,660 Gallons of Spirits, the Diſtiller's Credit is exhauſted, and he obtains no more Permits.

The Highland Diſtiller, by being thus limited to a certain Credit, is checked in his Endeavours to work off his Stills by Diſpatch; for if he ſhould acquire the Dexterity of the Lowland Diſtillers in this Reſpect, he cannot procure Permits to ſend off his Spirits; and if he ſhould venture to ſend them off without a Permit, his Spirits are ſubjected to Seizure, and he is put in no better Situation than the common Smuggler. The Probability therefore is, that he will not make a much greater ſurplus Quantity than the Law allows him, or he can find Means to diſpoſe of in his immediate Neighbourhood.

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[*] Repealed by Stat. 38 Geo. 3. c. 92. § 6.

May not a ſimilar Method be adopted for the Lowland Diſtillery; and may not the Diſtillers Credit be limited, and be exactly in proportion of the Gallons of Stills taken out, or Duty actually paid by him? In this Caſe his Spirits behoved to be ſent out with regular Permits, and it might be proper to reſtrict the Strength to 1 in 10 under Hydrometer Proof, and the Packages to contain no ſmaller Quantity than 60 Gallons. The Officer to keep a regular Account of his Stock, which he is to take at leaſt Once a Week, on the Saturday Evening, and againſt which Time the Diſtiller is to have all the Low Wines made into Spirits, which are to be kept in Warehouſes ſeparate from the Still Houſe. When the Officer ſurveys the Stock on Saturday, he is to give Credit to the Diſtiller for One Week's Amount, or a Fifty-ſecond Part of the whole Year's Credit, in this Manner:

For Inſtance: If the Diſtiller has Stills of 125 Gallons Content, for which he pays Duty, and if *2s.* 2½*d.* per Gallon on Spirits, 1 to 10 over Hydrometer Proof, is the Rate of Duty, the Credit allowed him per Day is 195 Gallons or per Week 1,170 Gallons, 1 to 10 over Hydrometer Proof, which will be 1,300 Gallons of Spirits, 1 in 10 under Hydrometer Proof, and which is the Credit to be allowed him Weekly in the Officer's Books.

The Diſtiller ſhould alſo be prevented from receiving Permits, or Spirits with Permits, into his Stock or Warehouſes from Diſtillers or Dealers.

The Limitation of the Diſtiller's Credit, in proportion as he pays Duty, will be a ſevere Check on his Operations; for if his Buſineſs is conducted on a great Scale, he cannot diſpoſe of any great Quantity of ſurplus Spirits without Permit, and in this Caſe it will no Doubt be made for the Officer's Intereſt to look after it.

All Spirits found removing without Permit to be liable to Seizure; and if this farther Penalty was to be added, that if a Quantity of Spirits, exceeding 20 Gallons, was found removing without Permit, and Proof brought of its having been conveyed from the Warehouſes of a Diſtiller, to the Satisfaction of the Commiſſioners of Exciſe, they ſhould be empowered to withdraw from ſuch Diſtiller and his Works, the Annual Licence for the Remainder of the Time for which it is granted. This, no Doubt, would be a ſevere Meaſure, and it may be thought to place too much Power in the Commiſſioners of Exciſe, but it would have the Effect to prevent Frauds.

The material Alterations regarding the Licence Act in the Lowlands, if it ſhould be found neceſſary to continue that Mode of levying the Duties, may be conſidered to be—That the Conſtruction of the Still be of one determined Shape and Figure; that the Diſtillers be not allowed to ſend out Spirits with their own Certificates; that they be reſtricted to a certain Number of Gallons of Credit in the Exciſe Officer's Books; and that in proportion to the licenſed Stills taken out, or the Duty actually paid by them, that Stocks be kept on them; and Exciſe Permits to accompany the Spirits on being removed.

Theſe are the Obſervations which have occurred to the Writer of this Paper; and though he may hope that ſome of the Regulations may be uſeful, yet he is very doubtful whether a certain and permanent Revenue can be levied by the Licence Act.

Second Mode of levying the Duties; viz. By continuing the preſent Licence Act; alſo laying a ſmall Duty on the Waſh during Fermentation, ſuppoſing Two Pence per Gallon, and to be under the Survey of the Officers of Exciſe.

1ſt. Objection.

1ſt. Objection.

If this Mode ſhould be thought practicable, it muſt however become a Matter of much Difficulty to form ſuch Laws as may not on the one Hand obſtruct the Diſtiller in working off his Stills with Diſpatch, and at the ſame Time give free Permiſſion to the Officer to make a regular and juſt Charge of the Duty on the Waſh. The Interruption which the Diſtiller muſt in this Caſe unavoidably meet with from the Officer taking an Account of the Waſh at every Diſtillation, muſt retard his Operations, prove a Source of Diſcord and Contention between the Diſtiller and Officer, and the Situation of the latter will be rendered ſo diſagreeable to him, that he may either relax in his Duty, or be induced to come into Terms with the Diſtiller.

2d. Objection.

The great Expence to Government in providing an additional Number of Officers to attend the Diſtilleries, is an Objection which cannot be eaſily ſurmounted; for ſuppoſing that there are Three Stills erected and at work in a Still Houſe, and that they are wrought off with the Diſpatch of Three Times in the Hour, this will require the conſtant Attendance of Two Officers, who cannot leave the Still Houſe even for Half an Hour; beſides, as the Diſtillers work in the Night as well as the Day Time, a double Set of Officers will be neceſſary. The Diſtilleries in the Lowlands being numerous and widely diſperſed in the Country, this Manner of Survey will require ſo many Officers, and incur ſo heavy an Expence to Government, that it muſt be too expenſive to be put in Execution.

The Third Mode propoſed for raiſing a Revenue from the Lowland Diſtillery, is by charging a Duty on the Gallon of Waſh while in Fermentation, and to be under the ſame Regulations as the Diſtillery in England.

In this Place it may perhaps not be improper to premiſe a few Things in regard to the Engliſh Diſtillery. The preſent Duty charged on it is 10*d.* per Gallon on the Waſh, and allowing 18 Gallons of Spirits of the Strength of 1 to 10 over Hydrometer Proof, to be taken on an Average of the Year from 100 Gallons of Waſh, the Duty on the Spirits made will be 4*s.* $7\frac{1}{3}$*d.* of that Strength.

During the Continuance of the Diſtillery Law in England which levies the Duties by charging it on the Waſh, London is the Situation beſt adapted for carrying on that Buſineſs. Indeed, when it is conſidered, that the great Revenue ariſing from the Diſtillery in Britain is eaſily collected and chiefly paid by the London Diſtillers, it is not ſurpriſing that the Laws ſhould be framed in ſome Meaſure for their particular Accommodation; for the Duty being charged on the Waſh, it becomes the Intereſt of the London Diſtiller to make it ſtrong, ſo as to produce a large Quantity of Spirit from a ſmall Quantity of Waſh. It is well known to them, from repeated Experience, that Waſh of a great Strength or Gravity requires Yeaſt of a freſh and powerful Quality to carry on and compleat the Fermentation.

The Porter Breweries in London furniſh them with this Yeaſt, which is not to be had in any other Part of the Kingdom; and it is chiefly this Circumſtance alone which gives the London Diſtiller his great Superiority over the Diſtiller ſituated at a Diſtance from the Capital; for as he can take a greater Quantity of Spirits from an equal Quantity of Waſh, conſequently he pays a leſs Duty on his Spirits. When Yeaſt is kept long, or carried about to any conſiderable Diſtance, its fermentative Power is weakened, and it will not produce a compleat Attenuation.

Having taken Notice of the London Diſtillers favourable Situation in the Neighbourhood of the Porter Brewery, it may now be neceſſary to mention the Objections for introducing the Waſh Act into the Lowlands of Scotland.

1ſt. Objection.

The principal and indeed only Objection of Conſequence is, the Hazard of the Exciſe Officer being corrupted by the Diſtiller in the Diſcharge of his Duty. That this was the Caſe to a great Degree before the Licence Act in 1786, there are ſtrong Reaſons to ſuſpect; it may be thought proper therefore to mention a few Things reſpecting the Lowland Diſtillery before that Time.

Before November 1784, the Diſtiller had an unlimited Allowance of Credit for his Spirits, by reducing them with Water in the Preſence of the Officer. By means of this Water Credit, and the Connivance of the Officer, he could protect and ſend out all the Spirits he could make, whether the Duty was paid or not. But the Law which commenced in November 1784, limited the Diſtiller's Credit for Spirits in the Officer's Books, and that in the Proportion of the Duty paid; a Credit being then allowed of 20 Gallons of Spirits, 1 to 10 over Hydrometer Proof, for every 100 Gallons of Waſh which paid Duty. By this Act the fraudulent Diſtiller's Operations were cramped, for though he could bring over the Officer to his Views, this was of little Uſe to him, as he was prevented from covering or ſending away his ſurplus Quantity of Spirits without Permit.

Before November 1784, the Exciſe Officers in Scotland had a Salary of £.35. It is now increaſed to £.50 per Annum. It is not therefore very ſurpriſing that Officers having ſo ſmall Salaries, ſhould have been unable to reſiſt the Offers of thoſe Diſtillers who conducted their Buſineſs to a great Extent, and could afford to pay well for Favours.

There are certainly Methods by which the Exciſe Officers may be checked in performing their Duty; by frequently changing them; by having ſuperior Officers to inſpect their Survey; by increaſing the Salaries of thoſe Officers appointed to ſurvey the Diſtillery. This may be a Stimulus to their Activity and Fidelity.

2d. Objection.

By laying a Duty on the Waſh, it occaſions many Inconveniencies to the Diſtillers, and a Loſs to the Community at large in the Waſte of Corn.

It has been obſerved, that the London Diſtiller, by procuring ſtrong and freſh Yeaſt, can ferment Waſh of a thick Conſiſtence, and that he can take 18 Gallons of Spirits, 1 to 10 over Hydrometer Proof, from 100 Gallons of ſtrong Waſh; but if he was allowed to add to this Waſh from 30 to 50 per Cent. more Water, he would be able to extract a larger Quantity of Spirits, as the Fermentation would be compleated in a higher Degree; it may therefore be ſaid, that in proportion to the deficient Quantity of Spirits extracted, there is juſt ſo much Loſs of Corn to the Country.

If this is the Caſe with the London Diſtiller, it muſt be more ſo with the Diſtiller removed at a Diſtance from the Capital; for though he may be ſupplied with Yeaſt from the London Brewery, yet by the Motion in Carriage, and Time loſt in reaching the Country, its fermentative Power is weakened, and unleſs it is made more thin it will not produce a proper Fermentation. Hence ariſes the principal Cauſe of thoſe various and diſcordant Diſcriminations among Diſtillers, and which is chiefly occaſioned by the different and unequal Quantities of Spirits they are able to extract from a given Quantity of Waſh or from the Corn; and to this is owing the Difficulty which occurs in framing Laws, which can be applied with Juſtice and Impartiality to Diſtillers placed in different Situations, or whoſe Practice or Knowledge of the Buſineſs happens to be diſſimilar.

Thoſe in the Lowlands of Scotland, who are called the great Diſtillers, have learnt their Buſineſs from the Engliſh, and copy them in their Method of Manufacture; they uſe a Mixture of malted and unmalted Grain, of which the greater Proportion is unmalted; by this Mode they are able to take a greater Quantity of Spirits both from the Waſh and Corn, than the other Claſs of Diſtillers in the Lowlands, who are known by the Diſtinction of the ſmall Diſtillers. The laſt uſe almoſt entirely Malt, and the Yeaſt of the Scotch Brewers, which is weak. Their Works are conſtructed on a ſmall Scale, and their fermenting Backs, being of a ſmall Size, are alſo unfavourable for Fermentation. Thence ariſes the Differences in the Product of Spirits; for while the London Diſtiller can take 18 Gallons, 1 to 10 over Hydrometer Proof, from 100 Gallons of Waſh, the great Lowland Diſtillers average Product will not exceed 15 Gallons, and the ſmall Diſtillers not above 12 Gallons of the ſame Strength; and if in this Place the Product of the Highland Diſtiller may be mentioned, it will be found to be diminiſhed in a ſtill greater Proportion, and not to exceed 8 or 9 Gallons of the ſame Strength from a Quarter of their Corn, or 100 Gallons of Waſh.

If the Lowland Diſtiller ſhould attempt to make his Waſh ſo ſtrong, as to produce the ſame Quantity of Spirits from it which the London Diſtiller takes from his, the Conſequence would be, that a very great Part of the Waſh would remain unfermented, and he would ſoon diſcover the Waſte of Corn to be ſo great, as to induce him to make his Waſh of a more thin Conſiſtence. The Law therefore which charges the Duty on the Gallon of Waſh, occaſions a conſiderable Waſte of Corn to the Community at large; but as the Security of the Revenue on Spirits in England is perhaps the firſt Conſideration, ſome Loſs on the Corn conſumed in that Manufacture becomes a Matter of leſs Concern, eſpecially as no other Method has been deviſed for ſecuring the Duties that promiſes to be more ſucceſsful.

At preſent the ſame Objection in the Waſte of Corn, and the Inequality of Duties paid by the different Claſſes of Diſtillers by the Waſh Act, may be applied, but not in the ſame Degree, to an Annual Licence. But if the Licence Duty ſhould be raiſed ſo high, as to affect the Spirits made at the Rate of 2 *s.* per Gallon, it will then become the Intereſt of the Diſtiller to make his Waſh ſtrong; for in this Caſe, as he can alſo make a greater Quantity of Spirits in a given Time, his Duty will be rendered ſo much the leſs.

That Perſon would do an eſſential Service to his Country, who could point out ſome Method, by which the Diſtiller ſhould be left to the Exerciſe of his Ingenuity to extract the greateſt Quantity and beſt Quality of the Spirits from the Corn, and in the moſt œconomical Manner, and at the ſame Time that the Duty on the Spirits actually made ſhould be ſecured, and put beyond the Poſſibility of Evaſion.

One Method ſeems to offer itſelf, which is, that the laſt Proceſs, or the Diſtillation of the Waſh and Low Wines, be conducted and entirely entruſted to the Superintendence and Management of Officers appointed by Government. The Diſtiller himſelf to be prevented from interfering in this Operation. The Spirits to be Daily taken an Account of by the Officer, and by him delivered to the Diſtiller, and the Duties to be paid Weekly. The Objection, however, to this Method, ſeems to be equally ſtrong; for the Officer may be corrupted by the Diſtiller, and as it may be perhaps difficult to contrive a proper Check on the Officer's Fidelity, Frauds may be committed.

mitted. This is only mentioned merely as a Hint, which may be conſidered at ſome future Time, when the Attention of the Gentlemen in the Management of public Affairs muſt be leſs divided than it is at preſent.

Having mentioned the Objections which have occurred in regard to the laying a Duty on the Lowland Diſtillery by charging it on the Waſh, it is however the Opinion of the Writer of this Paper, that a Duty on the Waſh will produce a greater and more permanent Revenue than by the Licence Act, which is liable to more Abuſes, and will require frequent Alterations.

In the View, therefore, that the Waſh Act be again introduced into Scotland, it is propoſed to ſtate the Principle on which the Sum of Duty ſhould be levied. Scotland, by her Northern Situation, is leſs fertile and wealthy than England. She has been favoured in the Duties on Malt and Salt, on which ſhe pays but about the One Half of the Engliſh Duties; if therefore it may be thought proper to allow to the Scotch the ſame Indulgence in the Duty on Spirits, the One Half of the Engliſh Duty may be charged alſo. Now it has been obſerved, that the Duty in England on the Gallon of Waſh is 10*d.* which affects their Spirits at the Rate of 4*s.* 7½*d.* per Gallon, 1 to 10 over Hydrometer Proof. It is then propoſed, that the Lowland Diſtillery ſhould pay about 2*s.* 3½*d.* per Gallon of the ſame Strength, or the One Half. But it has been noticed, that the beſt Lowland Diſtillers do not take from 100 Gallons of Waſh above 15 Gallons of Spirits of the ſame Strength, in which Caſe the Duty of the One Half, or 5*d.* per Gallon on the Waſh, would make the Duty on the Spirits to amount to 2*s.* 9⅓*d.* per Gallon, which brings them too high. If therefore a leſs Duty than 5*d.* per Gallon on the Waſh, ſuppoſing 4*d.* only, were to be charged, and allowing 15 Gallons of Spirits from 100 Gallons of Waſh, the Duty will then affect the Spirits 2*s.* 2⅔*d.* per Gallon of the ſame Strength; and if this Duty could be made effectual on all Spirits conſumed in the Lowlands of Scotland, a very great Revenue would be produced, and the Price of Spirits kept ſo high as to prevent their exceſſive Abuſe.

At this Time it may be thought tireſome to mention the different Methods which the Diſtillers in Scotland employed, for the Purpoſe of evading the Duties previous to the Licence Act. A few of them, however, need only to be noticed. They had their Houſes conſtructed ſo as to contain a large Number, from 20 to 30 fermenting Backs, by which they had always a large Quantity of Waſh prepared; and when they found their Opportunity, they diſtilled in One Day 3 or 4 of theſe Backs, when the Duty was only charged on 1 of them. To eſcape Detection, they had always ready prepared in the Coolers a Quantity of Worts, ready to let down in the Backs as they were emptied. They alſo provided themſelves with Keys and Seals to open the Locks of the Still; but theſe Abuſes could not have been practiſed to any great Extent, if the Officers had attended to their Duty.

In the Event, therefore, of its being thought eligible to charge the Duties on the Waſh, it may be neceſſary to point out ſome Regulations which may tend to prevent the Evaſion of this Duty.

Let the Whole of the Laws and Regulations now in force for raiſing the Duties on the Engliſh Diſtillery, and for conveying the Spirits, be introduced into the Lowland Diſtillery of Scotland.

No Still to be uſed for the diſtilling of Waſh, whoſe Content ſhall be leſs than 1,000 Gallons including the Head; alſo a Low Wine Still, whoſe Content ſhall not exceed One Third Part of the Size of the Waſh Still; the Shape and Figure of both to be the ſame as deſcribed in Page 343.

The Number of ſermenting Backs in One Diſtillery not to exceed 12, and the Content and Capacity of each Back to correſpond with the Size of the Still, or not to exceed it above One Third Part; the Backs to be progreſſively numbered, beginning at N° 1, and continuing to N° 12, and the fermented Waſh to be put into the Still in a regular and ſucceſſive Manner, according to the Number on the Back.

The Diſtiller to work off his Waſh and doubling Still Once in the Day, and no more; the Stills to be charged in the Preſence of the Officer every lawful Day from 4 to 6 in the Morning, and to be worked off by 9 o'Clock at Night.

The Officer to have immediate Acceſs during the Night, as in the Day Time, to every Part of the Diſtiller's Works, and for this Purpoſe to be furniſhed by the Diſtiller with proper Keys for entering every Part of his Premiſes, and without the ſmalleſt Interruption.

The Diſtiller to be allowed for every 100 Gallons of Waſh for which he pays Duty, a Credit for 20 Gallons of Spirit, 1 in 10 under Hydrometer Proof, it being the general Practice in Scotland to ſell at that Strength.

There will be no Hardſhip or Inconvenience to the Diſtillers by preventing them from working in a Waſh Still of a leſs Size than 1,000 Gallons, as thoſe on the ſmalleſt Scale carry on Buſineſs to a much greater Extent already. It is well known, that a Space of Time not exceeding 14 Days, is fully ſufficient for the Purpoſe of compleating the Fermentation of the ſtrongeſt Waſh hitherto made from Corn. The London Diſtillers are ſenſible of this, and in erecting their Houſes ſeldom have Occaſion for more than 12 Backs.

Perhaps ſome of the Scotch Diſtillers may complain, that it will put them to ſome Expence to have their Houſes altered; the induſtrious Diſtillers, however, will ſoon find this to be for their real Intereſt, as they will be able to carry on their Manufacture in a regular and œconomical Manner. Thoſe Diſtillers, whoſe Object is Speculation, will oppoſe the raiſing a Duty on the Waſh, as it is not for their Intereſt to ſee a Law eſtabliſhed which has the Appearance of being permanent.

It will be neceſſary alſo to make a few Alterations in the preſent Law, in regard to the Scotch Diſtillers working for the Engliſh Market. Thoſe Regulations which have a Reference to the Licence Act to be modified or aboliſhed; but thoſe which contain the Rules of working for Exportation to England to be continued, viz. 16½ Gallons of Spirits, 1 to 10 over Hydrometer Proof, to be taken from 100 Gallons of Waſh; the Spirits to be locked up, and the Duty paid on the Spirits when landed in England; the Engliſh Diſtiller, when working for Scotland, to be regulated in a ſimilar Manner; the Spirits to be ſhipped for Scotland of the Strength of 1 in 10 under Hydrometer Proof, and the Duties be paid at the ſame Rate which the Scotch Diſtillers pay when landed in Scotland.

HIGHLAND DISTILLERY.

The Licence Act for that Part of Scotland, commenced about Two Years before the ſame Act did for the Lowlands.

The Revenue from it is at preſent raiſed by an Annual Licence Duty of £. 6. 10*s.* on the Content of the Still, the Size of which not to exceed 40 Gallons. A Quantity of Malt, Duty free, not to exceed 450 Bolls, or 2,700 Buſhels Wincheſter Meaſure,

ſure, is allowed for every 40 Gallon Still, which is ſuppoſed to produce 1,660 Gallons of Spirits of an indefinite Strength, for which the Exciſe Officer gives the Diſtiller Credit, keeps an Account of his Stock, and the Spirits are ſent out with Exciſe Permits. There is an imaginary Line drawn as the Boundary between the Highland and the Lowland Diſtrict; and there is alſo a farther intermediate Diviſion made in the Highland Diſtrict, by which a Belt, or a Part of the Highlands which borders on the Lowland Diſtrict, pays a higher Duty of £. 9. per Gallon on the Stills, and is allowed 500 Bolls of Malt, or 3,000 Wincheſter Buſhels, Duty free, and a Credit for no more than 1,660 Gallons of Spirits. This ſeems to have been an Omiſſion, as a Credit for that Quantity of Spirits was given for 250 Bolls of Malt; therefore, when a double Quantity of Malt is allowed, a double Credit, or 3,320 Gallons of Spirits, ſhould have been given*.

The Act of Parliament which gave to the Highlands of Scotland the Privilege of making Spirits at a very low Duty, and reſtricted the Diſtiller to the Conſumption of the Grain of the Growth of the Highlands, ſeems to have been conceived rather for the Purpoſe of improving the Agriculture of the Country, than for drawing a Revenue from the Diſtillery. From the Conſtruction of the Act, it muſt appear to any Perſon who is acquainted with the Principles of the Diſtillery Buſineſs, that its Application could only be intended for a rude and uncultivated Country, where Commerce and Manufactures had made but little Progreſs.

From thoſe Accounts which have been got reſpecting the State of this Diſtillery, the Manufacture of Spirits appears to be conducted in a very imperfect and unequal Manner, both in regard to the Quantity of Spirits made from the Corn, and the Duty paid on them by the different Diſtillers; ſo that it muſt be exceedingly difficult, if not impracticable, to make ſuch Laws as may equally affect the different Diſtillers.

In ſome Counties, ſuch as Elgin, Banff, and Aberdeen, the Diſtillers have acquired more Knowledge; they have Corn of a better Quality; they uſe ſome Yeaſt from the Breweries, and may take from a Quarter of Malt from 9 to 11 Gallons of Spirits, 1 to 10 over Hydrometer Proof. They have alſo improved in the working off their Stills, and ſome of them have attained to the Degree of Diſpatch of running their Stills from 15 to 20 Times in the 24 Hours. But thoſe Diſtillers, who are ſituated on the Weſt, the moſt Inland and Northern Counties, ſeem to be deficient in every Thing which reſpects their Buſineſs, and continue in the ſame Degree of Ignorance they were in 30 Years ago. They have no Yeaſt from the Breweries, and with Difficulty take 7 or 8 Gallons of Spirits of the above Strength from a Quarter of Corn. They have acquired no Dexterity in working their Stills, ſeldom running them off above 4 Times in the 24 Hours. The greateſt Part of them have given up their Stills ſince the Licence Duty was raiſed to £. 6. 10*s.* per Gallon, as being too high for them to pay.

From the ſmall Quantity of Spirits which the Highland Diſtiller draws from his Corn, they coſt him dear; but the Quality of them is held in ſuch Eſtimation in the Highlands, that he ſells them from 5*s.* to 6*s.* per Gallon, 1 in 10 under Hydrometer Proof, being nearly double the Price which the Lowland Diſtiller obtains for his Spirits.

The Licence Act ſeems to be better adapted to the Highlands than to the Lowlands of Scotland; for the Country for the moſt Part being but thinly inhabited, and in many Places difficult of Acceſs, it would become very expenſive to Government, and perhaps impracticable for Exciſe Officers to ſurvey it in the Winter, if the Duty was to be charged on the Waſh. Indeed the Revenue obtained from it is comparatively ſmall and inſignificant; but it may be ſaid to be created entirely ſince the Commencement of the Licence Act, as before that Time the Highlanders were in the Practice of uſing illegal Stills, and their Coaſts being extenſive they were eaſily ſupplied with ſmuggled Goods from Holland.

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* This corrected by Stat. 38 Geo. 3. c. 92. § 13.

In the Obſervations on the Lowland Diſtillery it has been remarked, that the Principle of the Rate of Duty, with which it ſhould be charged, was to be the One Half of the Engliſh Duty; and if this ſhould be approved, a ſimilar Exemption will be found to be equitable if extended to the Highland Diſtrict, or a Duty affecting the Spirits made, of about One Shilling per Gallon, 1 to 10 over Hydrometer Proof. It it is to be preſumed, that in the moſt fertile Counties of the Highlands, the Diſtillers would be able to pay this Duty on giving them a proportionate Credit, and Permiſſion to ſend their Spirits through the Highlands. In the End ſuch Diſtillers would find this to be for their Intereſt.

To ſtate the Manner in which this Duty may be calculated by the Licence Act: Suppoſing a Diſtiller to be confined to a Still, whoſe Content ſhall not exceed 40 Gallons, that he can work off ſuch Still 20 Times in the 24 Hours, to be charged every Time with 25 Gallons of Waſh, and that it will require 5 Charges of the Still each Day to convert the Low Wines into Spirits; therefore the Still will run off only 15 Charges of Waſh Daily, or 375 Gallons of Waſh. Admitting alſo that only 8 Gallons of Spirits, 1 to 10 over Hydrometer Proof, can be taken from 100 Gallons of ſuch Waſh, this will make 30 Gallons of Spirits manufactured Daily. The working Days in the Year being 313, the Quantity of Spirits made in ſuch a Still will be 9,390 Gallons, and the Duty at 1 *s.* per Gallon is £. 469. 10 *s.* which the Diſtiller ſhould pay as an Annual Licence Duty on a 40 Gallon Still; and he ſhould have Credit in the Officer's Books for 9,390 Gallons of Spirits, 1 to 10 over Hydrometer Proof, or 10,433 Gallons, reduced to the Strength of 1 in 10 under Hydrometer Proof.

In this View, the Diſtiller would alſo require an increaſed Quantity of Malt, the preſent Law allowing him only 500 Bolls. It will require 1,172 Bolls, at the Rate of 8 Gallons of Spirits, 1 to 10 over Hydrometer Proof, from the Boll of Malt; but as it may be improper to give ſo large an Allowance of Malt without paying ſome Duty, there may be laid on it a Duty from 6 *d.* to 1 *s.* per Boll.

By this Manner of charging the Duty, an Increaſe of Revenue would be obtained, and a 40 Gallon Still would pay - - - - - -	£. 469	10	—
And a Duty on 1,172 Bolls of Malt, ſuppoſing at 1 *s.* per Boll -	58	12	—
	£. 528	2	—

The above Calculation is adapted for thoſe Parts of the Highlands which are moſt populous, and where the Corn is in Plenty and of a better Quality: But in thoſe other Parts where the Inhabitants are poor, and far removed from Fuel, and the Quality of their Corn bad, they cannot afford to pay ſuch Duty; and it would be difficult to apply any Rate of Duty they could afford to pay, unleſs it was ſo ſmall as to be quite inſignificant in the View of Revenue, and they will probably have Recourſe to their old Practice of uſing illegal Stills. On theſe there may be one Check, that as the other Diſtillers, who pay the Duty, will have an extenſive Credit and Permits for the Spirits they make, they can ſend them into every Part of the Highlands, and will be able to underſell the illegal Diſtillers.

If the Highland Diſtiller ſhould agree to pay this Duty, which he will no Doubt at firſt think a heavy one, he may wiſh in his Turn to make an entire and compleat Separation between the Highland and Lowland Diſtrict, and to exclude the Lowland Diſtiller from ſending his Spirits into the Highlands; but it may be thought unreaſonable to grant this; for as the Lowland Diſtiller pays double the Duty, no Inconvenience can ariſe to the Revenue or the Public from continuing this Permiſſion.

Theſe are the Obſervations which occur in regard to the Highland Diſtillery: As it appears to be extremely difficult to raiſe a Revenue from it, by charging the Duty on the Waſh, no Calculations have been formed on this Mode.

There remains only one Circumſtance to be mentioned, which is, that the Attention of the Public has been attempted to be drawn to a Contention which has lately taken place between the Lowland and Highland Diſtillers. The Deſign of the former, in their Publications, is to ſhew that partial Taxations and local Exemptions in regard to Duties are impolitic; and as the Highland Diſtillers pay leſs Duty, they complain of their ſending Spirits into the Lowlands and underſelling them. From the high and greater Prices which the Highland Diſtillers receive for their Spirits, it does not appear probable that this can be done to any conſiderable Extent. It is, however, curious to obſerve, that while the Lowland Diſtillers fix their Attention on their Northern, they ſeem to have forgot their relative Situation in regard to their Southern Neighbours; for they ſtand in the very ſame Point of View. While the Engliſh Diſtillers pay a Duty of *4s.* $7\frac{1}{2}$*d.* per Gallon on their Spirits, the Exemption in favour of the Lowland Diſtillers is very great; for the Duty on their Spirits has been ſhewn not to exceed *9d.* and to thoſe who have acquired the greateſt Dexterity in working their Stills, it is preſumed will not exceed *5d.* or *6d.* per Gallon; ſo that the Argument they make uſe of againſt the Exemption in favour of the Highland Diſtillery, applies with ſtill greater Force to themſelves. While they blame the Highlanders for ſending their Spirits into the Lowland Market, the Engliſh Diſtillers may, at leaſt with equal Propriety, complain that a Part of the Northern Counties in England is ſupplied with Spirits from Scotland; for the Price of Spirits in Scotland being about the One Half of the Engliſh Price, points out the Inducement to this Trade. The Quantities of Spirits ſent by the Scotch Diſtillers to the Towns on the Borders of England, ſuch as Longholm, Gretna Green, &c. will ſhew that this Traffick is of no ſmall Extent.

STOCK OF SPIRITS ON HAND*.

Owing to the Improvements which the Diſtillers in the Lowlands of Scotland made in the working off their Stills, the Stocks of Spirits increaſed on them to ſuch a Degree, as to produce more than a double Quantity during the laſt Summer. The Conſequence was, they were drained of Money, and obliged to apply to Government for a Delay of Time to pay the Duties; and this was allowed them. Of this Stock of Spirits, there ſtill remains in the Country a conſiderable Quantity on Hand.

The Miniſter having ſome Time ago declared his Intention to lay an additional Duty on Spirits made in Scotland, the Dealers and ſeveral other Perſons have purchaſed from the Diſtillers large Quantities, no Doubt expecting that no additional Duty will be laid on the Stock on Hand. What Stocks are in the Poſſeſſion of the

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* Provided for by Stat. 38 Geo. 3. c. 92. § 2d. & 4th.

Dealers, will be known from the Books of the Exciſe Officers; but the Diſtiller's Stocks will not be aſcertained immediately, the Officer keeping no Account of them. It is no doubt conſiderable, and appears to be an Object for the Conſideration of Government to impoſe an additional and equivalent Duty. It is generally computed that the Stock of Spirits in this Country at preſent, is ſufficient to ſupply the Conſumption for 5 or 6 Months; and in this View it is moſt likely, that when the Diſtillers are informed that the new Duty is conſiderably increaſed, they will give up working their Stills for the Remainder of the Seaſon.

If Government ſhould intend to lay an additional Duty on the Stock of Spirits, there ſeems to be ſome Difficulty in pointing out a Mode, by which the Sum of it may be calculated on equitable Principles; for if the Licence Act ſhould be continued, and an additional Duty laid on the Gallon of the Stills, it cannot eaſily be computed how much this Duty will affect the Gallon of Spirits, there being no ſure Data to proceed upon; in this Caſe the Duty on the Stock on Hand can only be gueſſed at, and it may be either too little or too much.

On the other Hand, if it ſhould be thought proper to aboliſh the Licence Act, and lay the whole Duty on the Gallon of Waſh, in this Caſe the additional Duty on the Stock of Spirits on Hand may be calculated on more certain Grounds; for if a Duty is laid on the Waſh, ſo as to affect the Spirits to be made, at the Rate ſuppoſe of 2*s.* per Gallon, 1 to 10 over Hydrometer Proof, and allowing that the Stock on Hand has already been ſubjected to 9*d.* per Gallon, which is the higheſt Licence Duty paid by the Diſtillers, then the Duty to be laid on the Stock on Hand ſhould be the Difference, or 1*s.* 3*d*, per Gallon.

The Quantity of Stills licenſed this Year in the Lowlands, though not exceeding 3,700 Gallons, will make a Quantity of Spirits far beyond the natural Conſumption of the Country, great as it is. Subjoined is a Calculation, by which it will appear that this apparently ſmall Number of Gallons of Stills can manufacture more Spirits than the Engliſh Diſtillery has made in one of its beſt Years in 1794.

The Number of Gallons of Stills licenſed in the Lowlands of Scotland, for 1798, is - - - - - -	3,700 or a little more;
Deduct a Fourth for Low Wine Stills - -	925
Gallons of Waſh Stills - -	2,775

Allowing a vacant Space in the Waſh Stills equal to $\frac{2}{5}$ Parts of the Content, then the Stills will be charged $\frac{3}{5}$ Parts full, including the Head, which will be 1,665 Gallons of Waſh each Time; this multiplied by 72, the Number of Times the Stills are run off during the Day and Night, being at the Rate of 3 Times every Hour, will make 119,880 Gallons of Waſh Daily; this being multiplied by 313 Days, being the working Days in the Year (though many Diſtillers work on Sunday) makes 37,522,440 Gallons of Waſh Yearly; allowing the Waſh to be made ſo thin as to produce only 12 Gallons of Spirits, 1 to 10 over Hydrometer Proof, from 100 Gallons of Waſh, the Spirits made will be 4,502,672 Gallons, or 17,867 Tuns Yearly.

The Engliſh Diſtillery in London made in 1794, 23,253,960 Gallons of Waſh; at 18 Gallons of Spirits, 1 to 10 over Hydrometer Proof, from 100 Gallons of Waſh, is 4,185,712 Gallons of Spirits, or 16,609 Tuns.

	Gallons of Waſh.	Gallons of Spirits.	Tuns.
The Scotch Diſtillery in the Lowlands made in 1798. - - - -	37,522,440	4,502,672	17,867
The Engliſh Diſtillery in London made in 1794 - - - - -	23,253,960	4,185,712	16,609
Difference - -	14,268,480	316,960	1,258

Appendix (K. 2.)

PAPER reſpecting the Diſtillation of Spirits from Oatmeal.

Mr. Sligo, late Rectifier in Leith, begs to inform the Honourable the Committee of the Houſe of Commons on the Scotch Diſtillery Buſineſs, that he has been informed, that about 25 Years ago, a Perſon in Aberdeen made Quantities of vinous Spirits for Sale from unmalted Oats or Oatmeal, without any Mixture of Malt; and that he continued to make Spirits in this Manner for ſome Years; that to the beſt of his Recollection, he was informed he extracted about 9 Gallons of Hydrometer Proof Spirit from the Boll of Oatmeal, being Eight Stone Amſterdam, or 140 Pounds Avoirdupois Weight; the Flavour of the Spirit greatly reſembled Whiſkey, but had rather a more harſh and pungent Taſte.

London, 24th May, 1799.

Appendix (L. 1.)

ANSWERS of Dr. Joseph Black to certain Queſtions reſpecting the Diſtillation of Spirits.

1. Whether the eſſential Oils can be ſeparated from the Spirits as eaſily by rapid Diſtillation as by ſlow Diſtillation?

2. Whether, in very rapid Diſtillation, this Separation can be effected in any conſiderable Degree?

3. Whether the Mixture of the eſſential Oils with Spirits has the Effect of making the laſt leſs palatable?

4. Whether it has the Effect of making them leſs wholeſome?

Anſwer to Query 1.

I am of Opinion, that the eſſential or flavouring Oils cannot be ſeparated ſo wel from the Spirits of fermented Liquors or Waſhes of any Kind by rapid Diſtillation as by ſlow Diſtillation.

Anſwer to Query 2.

In Diſtillation, whether rapid or ſlow, there is always leſs or more Separation of the eſſential Oil from the Spirit; but the more rapid is the Diſtillation, this Separation is, in my Opinion, the more imperfect.

Anſwer to Queries 3 and 4.

The particular Flavours of the different diſtilled Spirits proceed from the eſſential or flavouring Oils which they contain.

Some of theſe Oils are diſagreeable to the Palates and Stomachs of moſt Perſons; others, though agreeable and pleaſant to the Palate, leave the Stomach diſtreſſed by the Taint or Infection of the Flavour which they leave in it, and by the Durability of that Taint, which brings on Head-ach, &c. The Flavour of bad Whiſkey is both diſagreeable to moſt Perſons and diſtreſſing to their Stomachs, and therefore Whiſkey is the more improved the more it is deprived of its Flavour. The Flavour of Rum or Arrack is agreeable to moſt Palates, and a Rum or Arrack deprived of its Flavour would be rejected by moſt Drinkers of Punch. But, in general, the more of a ſtrong or rich Flavour a Spirit has it is the leſs digeſtible, and it the more fatigues the Stomach and Conſtitution.

Joſeph Black.

Edinburgh, 22d April, 1799.

Appendix (L. 2.)

ANSWERS of Dr. Ingenhouz to certain Queſtions reſpecting the Diſtillation of Spirits.

1. Whether the eſſential Oils can be ſeparated from the Spirit as eaſily by rapid Diſtillation as by ſlow Diſtillation?

2. Whether, in very rapid Diſtillation, this Separation can be effected in any conſiderable Degree?

3. Whether the Mixture of the eſſential Oils with the Spirits has the Effect of making the laſt leſs palatable?

4. Whether it has the Effect of making them leſs wholeſome?

ANSWERS.

ANSWERS.

1. By no Means; and for this Reaſon: A repeated Diſtillation of the Spirit is neceſſary, by adding to it Pot Aſh or Pearl Aſh very dry, which has the Property of imbibing the Phlegm or Water and the eſſential Oils. I believe theſe ſecondary Diſtillations are performed by particular People, who do no other Buſineſs but refining Spirits.

2. The more rapidly the Diſtillation is carried on, the more the Spirits obtained by it will be infected with eſſential Oils and other Particles of an offenſive Smell and Taſte, as well as with Water or Phlegm.

3. The eſſential Oils, with other Impurities unavoidably infecting the Liquor obtained by a haſty Diſtillation, make the firſt Spirit very diſagreeable.

4. It is conſidered as making the Liquor unwholeſome, though perhaps more diſagreable than unwholeſome; for the proove Spirits obtained by refining them, are often employed for Infuſions with various Ingredients, ſome very bitter and diſagreeable to anybody not uſed to them; a great deal of which Ingredients communicate to thoſe Spirits a large Portion of eſſential Oils, by which the Liquor is generally made more intoxicating.

Appendix (L. 3.)

LETTER from Mr. BANNERMAN reſpecting the Diſtillation of Spirits.

Dear Sir,

I ENCLOSE you Dr. Skene's Anſwer to your Queſtion, and I can have no Heſitation in aſſerting my Opinion, that rapid Diſtillation brings over a very ſtrong and deleterious Spirit, containing the empyreumatic Oil of Malt, which is highly obnoxious to the Health of thoſe who drink it.

W. Bannerman.

Aberdeen, April 1, 1799.

Appendix (L. 4.)

LETTER from Dr. GEORGE SKENE reſpecting the Diſtillation of Spirits.

Dear Sir,

WITH regard to Mr. Ferguſon's Queſtion I have no Doubt of the Fact, that Spirits diſtilled from the ſame Materials, and to the ſame Degree of Strength, are more unwholeſome if they have been diſtilled very rapidly and with a very ſtrong Fire, than when diſtilled ſlowly and with a gentle Heat. This, I ſuppoſe, is the moſt material Circumſtance he wants, and therefore think it unneceſſary to enter into the Diſcuſſion of the ſubſequent Queſtions.

Geo. Skene.

Aberdeen, March 31, 1799.

Appendix (L. 5.)

ANSWERS of Dr. WILLIAM DYCE to certain Queſtions reſpecting the Diſtillation of Spirits.

IN Anſwer to the firſt Query I muſt beg leave to obſerve, that having never tried any Experiments on the Diſtillation of ardent Spirit from Malt, with a View to aſcertain

certain its component Parts, the Law prohibiting any Thing of the Kind, I can ſpeak only from Analogy, and therefore any Reaſoning that might be advanced on that Subject cannot be ſo concluſive as Experiments conducted in a proper Manner on the Subſtance itſelf; but if I am allowed to reaſon in this Way, ſeveral Proceſſes may be brought forward as Inſtances of the Neceſſity of a due Regulation of the Degree of Heat in the Diſtillation.

If the Proceſs for making ſimple Cinnamon Water be carried on with Rapidity, a large Quantity of eſſential Oil comes over along with the Water, which Oil is known to be not only ſpecifically heavier, but alſo to require a greater Degree of Heat to volatilize it than Water; now if this Proceſs is carried on with a ſlow Fire, little or none of the Oil comes over, but if the Fire be ſtill continued the Oil will be produced at the latter Part of the Diſtillation, and its coming at this Time can be eaſily accounted for: In the firſt Period of the Operation the Degree of Heat was at 212°, yet at the latter Part it will be found to have increaſed ſeveral Degrees, on account of the Quantity of reſinous and mucilaginous Matter afforded by the Cinnamon, and held in Solution by the Water; for this Mixture in the Still is now enabled to bear the Degree of Heat neceſſary for the Volatilization of the Oil, therefore it muſt aſcend, as is actually the Caſe. If inſtead of Water alone a Mixture of Alkohol and Water (Proof Spirit) be poured into the Still upon Cinnamon, and every Thing prepared for Diſtillation with a ſlow Fire, the Spirit will come over with very little Flavour, and ſcarcely any of the Oil in Solution; but if the Fire is ſuddenly raiſed in the Beginning, the Oil comes over in ſuch Abundance as even to cauſe the Spirit to aſſume a milky Appearance, indicating that more has been carried with it than was poſſible for it to retain in Solution.

In that Proceſs which every Chemiſt underſtands how to manage for the Preparation of Æther, it has been long known, that if it be carried on too haſtily a Quantity of oily Matter is brought over; but if, as is always done, the Proceſs be carried on ſlowly, then none or little of the Oil is volatilized. The Effects of this Oil (oleum Vilii) on the Conſtitution, are nearly ſimilar when given in ſmall Quantities, and diſſolved in pure Spirit, with the Addition of ſome Water ſo as to reſemble Whiſkey, to what I have obſerved to be produced from drinking impure Spirits, ſuch as are brought from the South of Scotland and commonly ſold here, with this Difference, that the former is rather more laſting in its Effect on the Head, but they both produce bad Effects on the Stomach after the ſtimulating Effect of the Spirit is over; and in ſeveral Caſes of Palſy which have occurred in the public Inſtitution under my Charge, I have not the leaſt Doubt in my own Mind reſpecting the Cauſe of them; for after examining minutely into every Circumſtance, I have aſked if they had taken lately any Quantity of any Spirituous Liquor; to which they anſwered, they had drank ſome Whiſkey, and from this Moment did they accuſe the impure Spirit as the Cauſe of all their Diſtreſs. From the Whole of theſe Conſiderations, therefore, I am decidedly of Opinion, that the ſudden Application of Heat in producing rapid Diſtillation, is the Cauſe of all the baneful Effects that can be attributed to drinking this Liquor when taken in a moderate Quantity, and that theſe may be eaſily remedied by conducting the Proceſs ſlowly and cautiouſly.

With regard to the Second Queſtion, what has been advanced above will anſwer it in ſome Meaſure, but not directly; it can only be ſolved but by actual Experiments, and theſe would require a conſiderable Time to put in practice, particularly as the Reſults could not be depended on with a leſs Quantity than Forty or Fifty Gallons for each Experiment.

In anſwering the Third Query I have little Heſitation in ſaying, that Spirits when mixed with the eſſential Oil of the particular Subſtances from which they are produced, render ſuch Spirits leſs palatable to ſome, while to others who are more habituated to the Flavour or Taſte of ſuch Oils or Spirits they are not diſguſting. But independent of any acquired Taſte, ſurely if a Spirit void of any ſuch Flavour or Taſte can be procured from Grain, it will be very generally preferred, not only on account of the Want of Flavour, but for Reaſons of more Conſequence; that is, diveſting it of its deleterious Quality, which it is of little Importance whether it proceed from Oil or Acid, ſo that the Cauſe and Effects be known. What I have already ſaid in Anſwer to the Firſt Query is applicable to the Fourth; and, I have only to obſerve, that in diſtilling a ſmall Quantity of Malt for the expreſs Purpoſe of procuring the eſſential Oil (if any there was) I obtained firſt a ſweetiſh acid Liquor, then a brown Liquor in very ſmall Quantity, which fell to the Bottom of the firſt Liquor; after allowing the Veſſels to cool, the Surface of the Liquor in the Receiver had ſomewhat the Appearance of Water that had ſtood a conſiderable Time in an Iron Veſſel, and diſplayed different Colours when viewed in different Directions.

This brown Subſtance, when touched by the Finger and applied to the Noſtrils, emitted a moſt diſagreeable Smell, ſo much ſo, that not with all the Waſhing which I could uſe, could I get clear of the Smell for that Day from my Finger; nor have I attempted to try any more Experiments on this diſagreeable ſmelling Subſtance, but I conceive that it would be of ſome Importance to proſecute the Matter ſtill farther, as it is probable that by mixing a Portion of this Subſtance with a given Quantity of a Mixture of equal Parts of Alkohol and Water, Whiſkey of any Quality may be produced ſynthetically; which if true (for the Smell of the brown Subſtance was more horrid than any Spirit I ever ſmelled) the only Thing left to be done to convince the moſt ſcrupulous, would be to ſeparate this Matter (if ſuch is contained in the bad Whiſkey) from a given Quantity of Spirit, and then mix Alkohol and diſtilled Water with this deleterious Subſtance, ſo as to produce exactly the ſame Quantity of Spirit, and of the ſame Degree of Strength; then ſhould be produced Whiſkey of a ſimilar Quality in every reſpect to that which was ſubjected to Analyſis. Were ſuch Facts to be produced, which I have no Doubt would be the Caſe from a Series of Experiments well conducted, Manufacturers of this Article might be enabled to ſupply the Market with Spirit perfectly freed from this noxious Ingredient, and Phyſicians would have leſs to do in curing the innumerable Train of dyſpeptic Diſorders that occur ſo frequently among the lower Claſſes of People, particularly in manufacturing Towns, in conſequence of the too free Uſe of this vile Liquor that is ſold in the Shops.

Wm Dyce, M. D.

Aberdeen, 3d May, 1799.

Appendix (L. 6.)

ANSWERS of the Reverend GEORGE SKENE KEITH, Miniſter of Keith Hall and Kinkell, to certain Queſtions reſpecting the Diſtillation of Spirits.

1. CAN the eſſential and empyreumatic Oils be ſeparated as eaſily by rapid as by ſlow Diſtillation?

A flat Still whoſe Diameter is double of a deep one, admits of being diſtilled Four Times as rapidly as a deep Still; but when Diſtillation is very rapidly conducted, and a Still is charged, boiled, and run off in a few Minutes, this Separation cannot be made, as the Oils riſe with the Spirits, whatever be the Shape of the Still. The boiling Point of Spirits, though commonly fixed at 175° Heat, varies according to the Strength of what is contained in the Still. The eſſential or volatile Oils come off at different Degrees of Heat, but a few Degrees before the Spirits; and, conſequently, can be eaſily ſeparated when the Still is boiled ſlowly; but they do not riſe diſtinctly from each other, and from the Spirits when the Still is heated very rapidly;

therefore, in this Caſe it is impoſſible to prevent a Mixture of the volatile Oils with the Spirits. In regard to the empyreumatic Oils, theſe are not ſo volatile; but wherever Fire and extractive Matter meet, there muſt be more or leſs Empyreuma, according to the Degree of Heat applied. Theſe Oils, for the moſt Part, come over in greateſt Quantities towards the Concluſion, if the Proceſs be ſlowly conducted, as they require a greater Heat to force them from the Still; but if the Diſtillation is very rapidly conducted, they are driven over in a few Seconds after the volatile Oils, which were mixed with the Foreſhot. In ſhort, the Oils which come off firſt mix with the Spirits which are ſtrongeſt, and the Oils which come off laſt, mix with the weaker Spirits in rapid Diſtillation.

2. Can this Separation be effected in any conſiderable Degree in rapid Diſtillation?

When the Heat is ſo rapidly increaſed in the Proceſs of heating the Still, as that the whole three, viz. volatile or eſſential Oils, Spirits, and empyreumatic Oils, run over in a few Seconds, and the Still is in Danger of running foul, this Separation cannot be effected at all; in no Caſe can it be done in any determinate Ratio. But the comparative Degree of Separation becomes more conſiderable, in proportion as the Still is run off at a lower Degree of Heat. In this Caſe an Operator may, partly by Practice and partly by Chance, ſeparate the volatile from the empyreumatic Oils. If he divide his Spirits into three Runnings, the firſt will contain the eſſential Oils mixed with the Foreſhot, and the third Running will contain chiefly the empyreumatic Oils mixed with the weakeſt Spirits; but even the middle Running, in rapid Diſtillation, muſt contain ſome Proportion of both theſe Oils, only this Proportion will be more or leſs conſiderable, according as the Diſtiller is contented with a ſmall Quantity of this middle Running, to be ſold at the higheſt Price. If the Waſh be more diluted, theſe Oils can be more eaſily ſeparated than where the Waſh or Low Wines are ſtronger. But, in general, *while the Diſtiller is allowed to ſell his firſt and third Runnings*, he can make his *middle Running more or leſs*, according as he has *Demand* for coarſer or finer Spirits.

3. Has the Mixture of theſe Oils the Effect of making the Spirits leſs palatable?

Undoubtedly. This is a Matter of Taſte, on which it is unneceſſary to reaſon. But though there have been many Diſputes about other Points, this, I believe, is not controverted by any Perſon.

4. Has this Mixture of theſe Oils with the Spirits, the Effect of rendering them leſs wholeſome?

The Faculty can beſt decide this Queſtion. I judge only by their Effects, which I have both ſeen and felt, though I never drank to exceſs. Half a Glaſs of theſe Spirits would give me a Head ach, and a whole Glaſs an Inclination to vomit; therefore I conclude that they are unwholeſome.

5. Is it not rather from the Want or Exceſs of Acidity, than from their being ſlowly or rapidly diſtilled, that Spirits are either good or bad?

A worty Taſte is perceived in newly run Spirits, which have been diſtilled before the Waſh was perfectly ripe. This Taſte continues for a few Weeks, but is ſoon loſt after the Spirits are put in Wood, though it remains longer where they are kept in Glaſs. If the Waſh has not been nearly ripe for the Still, it burns or ſinges the Bottom, and a high Degree of Empyreuma takes place. Almoſt every Diſtiller knows how to avoid this, by trying whether a Candle will burn above his Waſh, before he removes it from the Tun to the Still. On the other Hand, if the acetous Fermentation has taken place in any great Degree, the Effects are very bad; though theſe, too, may be prevented in Time, by adding a little freſh Liquor newly fermented. In ſhort, the Evils attending the Want or Exceſs of Acidity, are only occaſional, and generally can be remedied; thoſe which are occaſioned by rapid Diſtillation are permanent and irremediable, in the Opinion of

Geo. Skene Keith.

I was for ſeveral Years a practical Diſtiller, and have tried ſeveral Experiments in that Art. I perfectly coincide in the above Anſwers of Mr. Keith.

Alex. Smith, one of the Baillies, Old Aberdeen.

Appendix (L. 7.)

ANSWERS of Mr. Delamie to certain Queſtions reſpecting the Diſtillation of Spirits.

There being many of the Queſtions of which I am not competent to judge, I ſhall only anſwer thoſe I am more particularly acquainted with. I would prefer raw Spirits diſtilled ſlowly, as being more eaſy to clean, yet there can be little Difference as to their Wholeſomeneſs, when they have been made rapidly by a ſkilful Diſtiller, in a Still of a ſufficient Thickneſs, where the Fire acts more powerfully, and who knows when to ſeparate that Part of the Spirit which renders the whole unpalatable, and ſo difficult to be rectified. Should the Waſh burn in the Still, it then acquires ſuch a diſagreeable Flavour as not to be marketable; no Means have yet been found to deſtroy it entirely; it is therefore ſo much the Intereſt of the Diſtiller to be careful of ſuch Accidents, that there is hardly any Danger to be apprehended on that Head.

Pewter Heads and Worms are certainly preferable to thoſe made of Copper; but the latter can only be dangerous through the Neglect of Maſters and Servants.

The Quantity of Spirits that may be drawn from a Quarter of good Malt, is from 13 to 18 Gallons, 10 over Proof, according to the Proceſs of Fermentation; the raw Grain produces about Two Gallons more.

If it were poſſible by any other Means to inſure the Duties upon Spirits, it would be preferable to a Check upon the Waſh, which is no leſs than a Check upon the Improvement of the Art of Fermentation, in ſeveral Reſpects ſo eſſential to the Purity of Spirits; if the Diſtiller, beſides, is obliged to make his Waſh of a certain Thickneſs, to be able to pay the Duty, he cannot *poſſibly* avoid *at Times* to loſe by the Proceſs, a great Part of his Grain, which will abſolutely give no Produce; if, on the contrary, he can make his Fermentation as thin as he pleaſes, he never will experience any Loſs of the Kind, and will, like the Dutch Diſtiller, be at Liberty of putting the whole Maſs into the Still, which he will find of a peculiar Advantage, while the ſpent Waſh will be equally good for the feeding of Cattle, &c. This I have been able to aſcertain ſince laſt Year.

The Corruption of Officers may be greatly prevented by having, as in England, a Number of Checks upon each other, being often removed, and the Duties collected in a Manner that the Diſtiller might not have it in his Power to offer great Bribes, or, if poſſible, any. The Licence Syſtem appears in that Reſpect to have the Advantage upon all Kinds of Surveys whatever.

To encourage Exportation, it would be neceſſary to put the Engliſh and Scotch Diſtillers on the ſame Footing with thoſe of other Nations, where they have no Reſtraints whatever in the Materials they employ to make their Brandies, Geneva, and other Liquors. If, for Example, the Foreign Diſtiller finds it advantageous at particular Times, to make a Waſh with Oats, Beans, Rye, Carrots, Potatoes, &c. he does it; hence he has always the Advantage over the Engliſh Diſtiller, who is forced by Law to make his of a particular Strength, and to draw more than double the Quantity of Spirits out of a Hundred Gallons of Waſh than the other; the latter loſes ſaccharine Particles in his Operations, the former never loſes any Thing; and on account of his fermenting upon the Grain, and putting it all into the Still, draws always above Two Gallons more of Spirits, 1 to 10 over Proof, on a Quarter of Malt and Grain.

I do not think it neceſſary to take away the Drawback and the Bounty on the Exportation of Malt, or other Grain which is of Benefit to the Country; for then the Dutch, ſuppoſing them to be the greateſt Importers of thoſe Commodities, might be equally ſupplied from Auſtrian or French Flanders, where malting is as well underſtood as in England, and where all Kinds of Grain are equally cheap, as well as Conveyance. The Difference of Freight for ſhipping Malt, &c. at Oſtend, Dunkirk, or at any Engliſh Port, for the Dutch Market, cannot be great; it would, therefore, in my Opinion, be of more Advantage to the Country at large, to allow the Diſtiller, for Exportation, the ſame Drawback and Bounty upon the Grain and Malt, which he ſhould employ in the manufacturing of Brandy, or other Spirituous Liquors, as if he had exported them in their natural State; and the ſame ſhould be done for the Sugar he might make uſe of in his Compounds. Let an Engliſh Subject go and eſtabliſh a Diſtillery on the other Side the Water, and import all his Commodities from this Country, he will then have not only a Drawback upon Sugar, but in general upon every Article he wants, with even a Bounty on ſome; and when his Brandies, Hollands, and Compounds, are manufactured, he may export them at what Strength he thinks proper; while if he were in his own Country, he would be forced by Law to export the ſame 1 in 7 under Hydrometer Proof, and therefore pay at leaſt One Third more for Freight. It may eaſily be ſeen, that under ſuch a Variety of Diſadvantages, the Engliſh Diſtiller will always be underſold by the Foreign one.

Spirits were ſold in Holland, within theſe Three Weeks, under Two Shillings a Gallon, 1 to 10 over Proof, while the prime Coſt to the Manufacturer of this Country, within the ſame Period, has been no leſs than Three; what an immenſe Difference! And yet, under proper Regulations, I would undertake at the preſent Moment to make Brandies ſuperior in Quality to Spaniſh, a good Imitation of Rum and Hollands, at Two Shillings a Gallon, 1 to 10 over Proof, excluſive of the Duties.

Though foreign to the preſent Queſtion, I ſhall beg leave to remark here, that Home-made Spirits may be ſo greatly improved, that, under proper Encouragement, not Half the Quantity of Foreign ones would be imported, in the Courſe of a few Years. Brandies, *even from Malt*, may be brought to ſuch a Degree of Purity, by Rectification, that they will take any Flavour you wiſh to communicate to them; the vegetable Kingdom produces many, ſimilar to that of Coniac, Rum, &c. and from the high Perfection to which Chemiſtry is now carried, every Thing is to be expected. An Imitation of Rum made at Mr. Parquet's Diſtillery, Sommers Town, was laſt Year ſeized as *foreign*. A ſwarm of Wine Generals, Superviſors, and Officers, came to ſwear it was good Jamaica Rum; two Vials were preſented to the Commiſſioners of Exciſe in Court, one of which contained a very pure Britiſh Spirit, and the other a Mixture in which there was no Spirit at all. After theſe Gentlemen, who, it is but Juſtice to ſay, conducted themſelves with the greateſt Impartiality, had ſmelt and taſted them both, and given them to ſeveral other Perſons to taſte, they were returned to Mr. Parquet, who put the Contents of the two Vials in one, and the Commiſſioners were immediately ſatiſfied the Mixture had a Rum Flavour, and the Officers preſent were alſo of the ſame Opinion; certainly, being newly made, and not having had the Advantage of the Still, it could not be ſo good as what had been ſeized; however, the Gentlemen who preſided in that Court, were fully ſatiſfied Rum could be made in England, and that it could not be condemned; but the Three ſame Commiſſioners not having ſince happened to meet or preſide together, the Goods have not yet been reſtored: That Rum was ſold at leaſt

One Shilling cheaper than any ſmuggled Rum could have been at that Time. If the Exciſe Officers were as well acquainted with foreign *Liqueurs*, as they are with Foreign Brandiies, &c. I am poſitive they would make continual Seizures of thoſe manufactured in the Diſtillery above mentioned; for when they have acquired a little Age, it is impoſſible to diſtinguiſh them from thoſe made in Martinique, except by being ſold more than a Hundred per Cent. cheaper.

I ſhall now mention how Home-made Spirits may be improved in this Country, without making any Alterations of great Moment to the Laws in Exiſtence; they might even remain exactly as they are, for the Malt Diſtillers, who are few in Number, have what Price they pleaſe to fix for their Spirits, and, conſequently, have no Objection to the Survey upon the Waſh; for if their Proceſs of fermenting is deficient, it is the Public that muſt be the Sufferer; but I would allow alſo Diſtillers to enter their Works for making their Waſh, as thin and of what Materials they pleaſe, and have the Duties collected upon the Spirit ſuch a Waſh would produce. A ſmall Still might be kept on Purpoſe for the Exciſe Officers, that no Frauds might be committed, and in which they might diſtil a certain Quantity of Waſh to aſcertain the Produce of the Whole. I underſtand a Diſtillery at Maidſtone is eſtabliſhed on that Principle, and until it is more generally adopted for Home Conſumption and for Exportation, the prime Coſt of Spirits will always be dearer here than on the Continent, and quite of a different Quality; and French Brandies, Hollands, &c. will never be imitated to a great Perfection.

April 27th, 1799. *L. Delamie.*

Appendix (L. 8.)

LETTER from Mr. Delamie, in Explanation of his Anſwets to certain Queſtions reſpecting the Diſtillation of Spirits.

Gentlemen,

THE Regulations I alluded to in the Anſwers I had the Honour of ſending you on the 27th Ult. were, that the Duty ſhould be collected on the Spirit, allowing all Kinds of vegetable Subſtances to be fermented, according to the Judgment of the Diſtiller. I would have Waſh Backs entered, and an Account of the Waſh taken by the Officers of Exciſe, a ſmall Still kept in the Diſtillery, as is the Caſe at Maidſtone, in order that they might aſcertain the Quantity of Spirits all Kinds of Waſh would produce; and as they are always preſent during the whole Time the Waſh Stills of Malt Diſtillers are at work, and might ſtill be ſo under any other Syſtem of collecting the Duties, I do not ſee it would be more eaſy to defraud the Revenue than it is at preſent. There are Materials in the manufacturing of Foreign Goods, that produce no more than 4 Gallons of Proof Spirits upon a Hundred Gallons of Waſh; ſuch Waſh, therefore, ſhould pay no more than 2*d.* a Gallon, which would be nearly equal to the 10*d.* the Engliſh Diſtiller pays at preſent upon his, which produces Five Times the Quantity.

The Syſtem I ſpeak of might perhaps be adopted by Individuals, by Patent or otherwiſe, without changing the exiſting Laws at preſent, and Government might ſoon ſee that a greater Revenue might be drawn from Spirits, without being burthenſome to the Public; the agricultural Intereſt of the Country would be benefited, and ſome Materials that are abſolutely loſt produce good Brandies.

I intend ſhortly to go and eſtabliſh a Diſtillery on the other Side the Water, where I ſhall finiſh ſome Experiments I have begun; and as ſome of them will, I preſume, be uſeful for your Information, I ſhall, if you think proper, tranſmit them to you. Meanwhile,

I have the Honour to be, with the greateſt Reſpect,
Gentlemen,
Your moſt humble and obedient Servant,
L. Delamie.

Sommers Town,
May 30th, 1799.

Appendix (M.)

MEMORIAL of Dr. Jeffray reſpecting the Diſtillation of Spirits.

In conſequence of the Queſtions which have been put to me by a Member of the Committee of the Houſe of Commons, appointed during the laſt Seſſion of Parliament, to enquire into Matters relative to the Scotch Diſtillery; and in conſequence of the Authority of the Lords of the Treaſury, ſignified to me, laſt Summer, by Mr. Secretary Roſe, to examine the Works of the Diſtillers in Scotland; I have endeavoured to improve the Knowledge of the Art of Diſtilling, which I had acquired from Study, by an attentive Examination of the Methods, in which that Art is carried on, in the Diſtilleries, in the different Parts of Scotland; and being directed to lay before the preſent Committee, as clear an Explanation of the Principles of Diſtillation as I am able to give, together with an Account of the Reſult of my Enquiries into the preſent Practice, adding ſuch Obſervations, and ſuggeſting ſuch Alterations in the Proceſs of diſtilling, and Mode of collecting the Revenue, as appear to me to be practicable, and likely to lead to an Increaſe of the Revenue, without injuring the Quality of the Spirits, I report as follows, and for the Sake of Clearneſs, and to aid the Committee, in the Inveſtigation of ſo intricate a Subject, I ſhall ſtate what I have to ſay under ſeparate Heads.

MALTING.

Diſtillers ſteep their Grain in Water for a Time, longer or ſhorter, in proportion to the Heat of the Weather, and the Nature of the Grain. Vegetation begins very ſoon in Grain that is moiſtened and kept warm. This Proceſs ſeems to begin by a chemical Change, which makes the farinaceous and mucilaginous Matter in the Grain ſweet. There is a Decompoſition of the Matter within the Huſk, and a new Arrangement of the Particles, analagous to what happens in the next important Proceſs Fermentation, by which the ſaccharine Matter, formed during the firſt Proceſs, is converted into Spirit.

Steeping or Infuſion.

The firſt Part of the young Plant that appears in malting Grain, is the Radicle, or the Coming, as the Maltſters call it. This Coming or Radicle, iſſues at that End of the Grain that grew from the old Stem: The Second is the Plumulæ, or young Stem; it is called by Maltſters the Anchor Spire. The Root of the Plumulæ or Anchor Spire is fixed in the Subſtance of the Grain, called by Botaniſts the Seed Lobe, and near the Root of the Radicle or Coming. But before it makes its Appearance through the Hole in the Huſk, at the other End or Top of the Grain, it has to travel to that other End, creeping under the Huſk. Many Maltſters allow the Plumulæ or young Stem to appear through the Huſk, nay, to grow to a conſiderable Length. It is a practical Opinion, acted on by Maltſters and Diſtillers, that the Saccharization of the Grain, advances from that Part of the Grain where the Root of the Plumulæ is fixed, and keeps Pace, along the Grain, with the Advances of the Tip of the Plumula or Anchor Spire, in its Progreſs under the Huſk. Whether it be neceſſary to wait, as moſt Maltſters do, till the Plumulæ or Anchor

Vegetating.

Anchor Spire begin to appear at the other End of the Grain, I think is rendered doubtful by the whole Hiſtory of diſtilling from Raw Grain, hereafter to be mentioned. If the Plumulæ be allowed to iſſue from the Huſk, and its Vegetation to go on, the young Plant not only diminiſhes the Quantity of ſaccharine Matter in the Grain, by uſing it as Food, but ſuch a Change is produced on that Matter, thus taken up from the Seed Lobe by the young Plant, and embodied with itſelf, and by Vegetation converted, in Part, from dead to living vegetable Matter, that it is no longer ſweet, nor can it by Fermentation be made to yield Spirit. The Radicles and Plumulæ of Malt, when infuſed in Water and fermented, turn ſour; they yield Vinegar. Vegetation ſeems to be, in Malt, the intermediate Step between Saccharization and Acidity; as the vinous Fermentation is the Step in Brewing between Saccharization and Spirit. And the Principle of malting is, to excite, by Moiſture and Heat, the Proceſs of Saccharization; to allow it to pervade the Grain; but to check its Conſequence and Deſtroyer Vegetation, as ſoon as by the well-known Marks of Vegetation, it is ſeen that the Proceſs of Saccharization has gone far enough.

Drying.

The Proceſs of malting is, in general, carried on in the following Manner: 1ſt. The Grain, after having been infuſed for a certain Time in the Ciſtern, is turned out, and allowed to lie for ſome Time in a Heap on the Barn Floor; during which Time it heats, as the Workmen ſay. 2d. The Grain thus heated, is ſpread out on the Barn Floor, and turned from Time to Time, and ſpread thinner at each Turning. The Effect of this is, that Vegetation goes on in the Grain equally and rapidly, and much of the Moiſture evaporates. 3d. The Grain having ſprung, as the Maltſters ſay, or Vegetation having gone as far in it as from Experience they find expedient, it is dried ſuddenly on a Kiln, and when dried it is called Malt. The Two firſt of theſe Manipulations require, as in every other Art of the Kind, practical Skill. The Third is, I am diſpoſed to think, very little underſtood; at preſent, Malt is dried on the Kiln, in ſome Places, with a Peat Fire; which communicates a Taſte to the Whiſkey produced, agreeable to thoſe who have been accuſtomed to drink it; but offenſive and nauſeous to thoſe who have not been uſed to it. This Taſte is eaſily imitated, by putting a few Tea Spoonfuls of Water, diſtilled from Peat, into a Hogſhead of Whiſkey. In other Parts of the Country, Malt is dried with a Kind of Coal, called Blind Coal, which emits little Smoke, and of courſe taints the Malt with a leſs diſagreeable Flavour than is communicated to it by moſt other Kinds of Coal; but ſtill it does give a Taint. While in thoſe Parts of the Country, where neither Peat nor this Kind of Coal can be got, Charcoal or Cinders are uſed. Whether Chared Wood be uſed for drying Malt any where in Britain, I do not know: but even Chared Coal gives a Taint. I am informed that Beech Wood is reckoned neceſſary for drying Malt for particular Purpoſes. But it is obvious that the more free from Taint Whiſkey can be made, the better; and it is alſo a Fact, that the particular Taint which any Kind of Fuel can give to Malt, can be more eaſily and for leſs Expence given, by mixing with the Waſh or Low Wines, or Spirit, a few Drops of the flavouring Parts of theſe different Kinds of Fuel, extracted by a ſeparate Diſtillation, than by drying the Malt with the Fuel that yields that Flavour.

Attempt to dry Malt by Heat alone.

Some Time ago, I am informed, one of the moſt enterpriſing Diſtillers in Scotland, feeling the Inconveniencies ariſing from the uſual Mode of drying Malt, by admitting the Smoke of the Fuel to aſcend along with the heated Air, up through the Holes in the Kiln Head, on which the Grain to be dried is laid, encouraged an ingenious Maſon to make a Kiln, in which the Heat and Smoke were conducted in Flues beneath the Grain, but no Smoke was permitted to get into Contact with, or taint the Grain. It was found that this Kiln dried the Grain that was next the heated Flue, nay, ſometimes ſcorched it, while the reſt remained moiſt. It becomes then an Object of ſome Importance to Maltſters, Brewers, Diſtillers, &c. to know preciſely what is the Principle on which the Proceſs of drying Malt, however obſcured it may be by Varieties in Practice, reſts. The great Agent in drying Malt is not Heat, but Air; its Power of combining with, and holding in Solution the Water in Malt, is encreaſed by Heat, while by the ſame Heat it is rarified and enabled to aſcend; ſo that the Particles that have become ſaturated with Moiſture, do not reſt among the Malt, but are forced on by the next riſing Particles of the arid Current; which brings into View the Propriety of conſtructing a Kiln, ſo that nothing but heated Air can come in Contact with the Grain, and that ſuch Air ſhould riſe up through it rapidly. In Fig. 1. a Sketch of ſuch a Kiln is given, its Form may be varied as Conveniency, &c. may ſuggeſt. The eſſential Points to be attended to in conſtructing it are, 1ſt, That all the Smoke and Flame be made to paſs off by the Chimney; the 2d, That before they do ſo, they be made to heat as much Air as poſſible; which Air muſt be allowed to aſcend up through the Malt to be dried; and to effect this, a Caſt Iron Pipe, open at both Ends, ſhould paſs backwards, riſing a little through the Fire, and terminating beneath the Kiln Head; and the Sides and upper Part of the Furnace ſhould be Caſt Iron Plates; on the Outſide of which, and between them and the Brick Work, there ſhould be Spaces alſo, through which the Air may freely enter into the Space below the Grain to be dried. Through this Pipe, and theſe Apertures, as much Air will ruſh, and in its Courſe be heated, as will dry the Grain, as ſoon as it is or can be dried in the Kilns in uſe at preſent, and that Grain ſo dried will be free from Taint, whatever be the Fuel uſed.

Drying Malt by heated Air.

During the Time the Grain is infuſing in the Water, to be prepared for Malting, a Portion of what in it is ſoluble in Water is extracted by the Steep Water. I have found, from one ſingle Experiment, that while Wort ſhewed, by the Saccharometer, that it contained $\frac{25}{100}$ of Matter, extracted by Maſhing from Malt, Steep Water ſhewed that it contained $\frac{11}{100}$ Parts, extracted from Raw Grain, during Infuſion in the Steeping Ciſtern. That Experiment warrants no Concluſion. An eminent Diſtiller, who has made the ſame Experiment, informs me that he found Steep Water contained $\frac{7}{100}$ of extractive Matter. This Steep Water, which is always thrown away, has a heavy diſagreeable Smell, and a nauſeous and ſlightly ſweetiſh Taſte. From ſome Trials I have made on it, I ſuſpect the Matter it contains is extracted chiefly, though I cannot think altogether, from the Huſk; but of this I cannot as yet ſpeak with Confidence. It contains ſome Saccharine Matter and Mucilage, for it can be fermented, and by Diſtillation it yields Spirit. From theſe Facts it will be ſeen, 1ſt. that Raw Grain will yield, when ſaccharized and fermented, more Spirit than Malt. And 2dly, that long Malt, as it is called, or Malt whoſe Radicles and Plumulæ have been allowed to ſhoot too far, muſt be weaker than ſhort ſprung Malt, or Malt the Anchor Spire or Plumula of which is long. Why then it may be aſked, do they ſometimes, in the Highlands, ſpring their Malt long; and why do the Export Maltſters generally make long Malt? Thoſe who make long Malt for their own Uſe, do' it becauſe they either do not know they are doing wrong, or becauſe they are careleſs, or want Conveniences to time their Operations; but the Export Maltſters do it becauſe it is their Intereſt. The Pickles or Grains of ſhort Malt pack cloſe together in the meaſuring Veſſel; whereas the Radicles and young Stems of long Malt keep the Grains apart, and a leſs Quantity fills the Meaſure. For this indeed they get a leſs Price from the Merchant, who bargains according to Quality; but they are made ample Amends by Government; for they are allowed to work Duty-free; nay, get a Bounty of 2*s.* 6*d.* on every Quarter they export, which is as much more than 2*s.* 6*d.* on every Quarter of Grain they malt, as is the Increaſe of Bulk of Malt over Raw Grain; which in many Caſes is a Fifth, in ſome a Fourth. In other Words, they get a Bounty for diminiſhing the Quantity of Spirit, which the Grain they malt could yield. It has been ſaid, that ſome Grain is fit to be made into long Malt only.

Effects of ſteeping or Infuſion.

Effects of Vegetation.

Effects of the Drawback and Bounty on Malt exported.

only. This is a Miſtake. It is evident that all long Malt muſt firſt be ſhort Malt; and it is an eſtabliſhed Fact, that long Malt yields leſs Spirit than is produced by ſhort Malt, made from the ſame Grain.

BRUISING OR GRINDING THE MALT OR RAW GRAIN.

The next Step is to break the Huſk, that the Maſh Water may get at and diſſolve, and extract the ſaccharine, mucilaginous, and farinaceous Parts of the Malt or Grain.

The Difficulty of collecting the Duty on Raw Grain.

Some Diſtillers bruiſe their Malt with Rollers; others break it into what may be called large Pieces, by grinding; while others grind it ſmall. In examining the refuſe Grains, after maſhing, where the Pieces had been large, I have, in general, found a conſiderable Quantity of extractable Matter, lurking in ſome of the Corners of the Huſk. In the Grains of Malt bruiſed with Rollers, I have found the ſame; with this Difference, that as the Huſk was only bruiſed, and not even burſt in ſome Caſes, and in others, though burſt, its Sides ſqueezed together, I never failed to find a Quantity of the extractive Matter compreſſed in ſuch Grains, within the Huſk, and reſiſting by its Condenſation the Effects of Agitation, and the ſolvent Power of the Maſh Water; while on the other Hand, in thoſe Caſes where the Grain was ground very ſmall, and where no Farina could lodge in the Huſk, and where it was expoſed to the Water in many Points, I have always found the Grains moſt exhauſted, or, as the Diſtillers ſay, moſt compleatly ſearched. The Quantity of Spirit produced depends in a great Meaſure on the Quantity of fermentable Matter extracted from the Grain; and on that Account I have endeavoured, wherever I ſaw it neceſſary, to turn the Attention of the Diſtillers to this Subject; and here I may mention a Circumſtance, which renders it almoſt impoſſible for the Officers of Exciſe to collect the Duty, impoſed laſt Year on Raw Grain. It is very difficult, even for Diſtillers, to detect Raw Grain among Malt, when mixed and ground together. Malt has paid the Duty. It is eaſy for the Diſtiller to bring forward his mixed Meal to the Maſh Tun, as Malt Meal; and thus elude the Raw Grain Duty, without Detection. It may be ſaid, an Officer may be placed at the Miln; that however would encreaſe the Expence of Collection, without ſecuring the Revenue; for the Diſtiller would carry the moſt of his Grain to another Miln. A Guard may be placed there too; but ſo long as there is another Miln to be found, within a Diſtance that will cover the Expence, the Diſtiller will ſhift his Place. He may be prevented from doing ſo, by enacting that he muſt grind his Malt and Raw Grain at One Miln only. That will never do; for at a public Miln every Man muſt wait his Turn; but a Diſtiller muſt have Meal for his Still, be it ground where it may; which will make him buy Grain, ground at a Diſtance, and then all the Care and Expence of the Revenue is loſt.

MASHING.

This is neither more nor leſs than infuſing the grinded Malt, for a given Time, in Water of a certain Temperature, and agitating the Whole, at certain Times, to break the Clots, ſhake out the Meal from the Huſks, and mix it with the Water. But ſimple although all this may ſeem to be, the Brewers about Diſtilleries pretend to keep the Peculiarities of their own Practice a profound Secret; nay, ſome of them are under Oath, to thoſe who taught them, not to reveal, even to their Employers, the Myſteries of this Branch of the Trade. But Diſtillers now are beginning to ſtudy their Proceſſes, not as an Art but as a Science; and inſtead of reſting ſatisfied with imitating their ſkilled Servants, ſome of them are, what every Maſter Artiſan ought to be, the Teacher and Director of thoſe they employ.

The

Proceſs of maſhing.

The Meal to be maſhed is put into a large wooden Veſſel or Tun, that has a falſe Bottom, perforated with many ſmall Holes, through which the Water can freely paſs. Below this Bottom, and above the real Bottom, there is a Hole in the Side of the Tun, to which a Spigot is fitted. The warm Water is let into the Tun, by a Pipe, from a neighbouring Boiler; and it is in managing the Temperature of the Water, or, as the Brewers ſay, taking the Heats, that the greateſt Part of the Myſtery of maſhing well conſiſts. The ſolvent Power of Water is increaſed by Heat, but if the firſt Quantity of Water that is uſed be very hot, the Meal runs into Clots; theſe get covered with a gelatinous Cruſt, which prevents the Water from getting at the Farina incloſed. They find from Experience, that the Temperature of the firſt Water ſhould not be below 130°, nor above 160°; and they judge of the proper Temperature, by adverting to the Heat of the Weather. The warmer the Day, the colder muſt the Water be; and *vice verſa*. They now agitate the Whole for a certain Time with long trident-like Oars; ſtirring the Grain up, ſhaking the Meal out from the Huſks, and bringing the whole Water equally into Contact with the Matter to be diſſolved, till it becomes ſaturated with extracted Matter. They now let the Whole reſt, for a given Time, that the Infuſion may be the more compleat. As the Number of Men required to manage the Oars is attended with a heavy Expence, many Diſtillers are getting into the Way of effecting the Agitation by Machinery, driven by Horſes, Steam Engines, &c. The Spigot is now withdrawn, and the Maſh Water, impregnated with what it has extracted from the Grain, and called Wort, is allowed to run into a Back, or large wooden Veſſel below, while the Huſks, and what they ſtill contain, remain above the falſe Bottom in the Maſhing Tun. A Second Quantity of Water, whoſe Temperature is from 160° to 180°, according to the Temperature of the Weather, is then admitted, the Agitation is renewed, the Time of Infuſion noted, and after this Second Water is drawn off, the laſt or Third Water is let in boiling hot. The Two firſt Quantities of Worts are mixed together; the laſt is called Sparge, and in general is returned to the Boiler; where, after being boiled up with a ſmall Quantity of ſome bitter Plant, ſuch as Wormwood, to prevent it from turning acid, it is reſerved to be uſed as the firſt Water of the next Maſh. The Refuſe, conſiſting of the ſearched Grains, is now ſhovelled out of the Tun, which is waſhed and ſcrubbed, and ſometimes rubbed with quick Lime, to correct any Acidity it may have contracted, and thus made ready for maſhing again. Many Diſtillers, however, are but too little attentive to all theſe Minutiæ. Acidity contracted in the Maſh Tun, runs on increaſing through all the after Proceſſes; and thoſe who brew beſt are as attentive to keep the Whole of their Veſſels ſweet and clean, as a Dairy Maid is of her Milk Pails.

Wort.

Cooling the Wort.

The Worts are now pumped up from the Backs into the Coolers, and cooled as ſpeedily as may be; and while ſome endeavour to ſpread them out, as thin as poſſible, on extenſive Coolers, many, I find, either thinking this of no Uſe, or from Want of Coolers ſufficiently extenſive, follow an oppoſite Practice; but it is allowed by the beſt Brewers, that the ſooner Worts can be cooled down to the Temperature of the Atmoſphere, the leſs is the Riſk of their running into the acetous Fermentation.

FERMENTATION, OR THE CONVERSION OF THE WORT INTO WASH.

Apparatus for Fermentation.

The Wort is let down from the Coolers into the Fermenting Tuns. Some Diſtillers fill their Tuns half full of Wort, others more, others leſs; thoſe who throw Yeaſt, fill them moſt, thoſe who work their Tuns down, put leaſt Wort in the Tuns; ſome have their Tuns open above, others have them covered with a looſe Head, merely to keep out the Duſt; while others have them fitted up with Heads, put in as ſecurely as the Bottoms, with a Pipe in the Lid, leading up to an open Veſſel above, to which Pipe there is fitted a Plug; there is alſo a ſliding Door in the Lid, or a Window in the Side near the Top, which Door or Window they can at Pleaſure ſhut and caulk up; ſo that when it is thus cloſed, and the Pipe above corked, no Air from without can enter the Tun. Vide Fig. 2.

Yeaſt is added to the Wort in the Tun. The Quantity of Yeaſt varies according to the Strength of the Wort, the Heat of the Weather and the Quality of the Yeaſt. The Yeaſt is not all thrown in at once. Many Brewers judge of the Quantity to be added at a Time, and of the Times when it ſhould be added, by certain Appearances in the Liquor in the Tun. Others, at the ſame Time that they attend to theſe Appearances, endeavour to reduce the Intervals and Quantities added, as accurately as they can, to Rule.

Phænomena of Fermentation.

Immediately after the Addition of the Yeaſt, the Wort, which was tranſparent, becomes more turbid, than from the Quantity of muddy Yeaſt added, could be expected. Its Particles ſeem all to be in Commotion; floculent Filaments and irregular ſhaped Fragments, not obſerved in it before, are now ſeen floating throughout the whole Maſs; and from theſe, innumerable Bubbles of Air are obſerved to be iſſuing, and in their Struggles to eſcape, to be tearing, by their Expanſion, the Filaments and Fragments into ſtill ſmaller and ſmaller Shreds; and while the Air riſes up to the Surface of the Liquor, and there carries up with it, for ſome Way, Pellicles of the tenacious Fluid, in the Form of Froth, part of the Filaments, &c. fall down and reſt at the Bottom of the Tun; the Quantity of this Sediment is conſiderable; the Quantity of the Air that riſes is great. This Air is heavier than common Air; it reſts on the Surface of the fermenting Liquor; and as it accumulates, it forces the common Air, that was in the Tun and above the Liquor, up before it. It fills the Veſſel, and at laſt runs, like Water, over the Brim. Candles will not burn in it; Animals that breath it die. It has been called fixed or fixable Air. It is of late better known by the Name of Carbonic Acid Gas.

During the whole Time that this Gas is evolving from the fermenting Fluid, the Temperature of the Fluid is above that of the Atmoſphere around it; nay, if too much Yeaſt be added at a Time, by which the Proceſs is excited rapidly in the whole Maſs, the Heat generated, which is always in proportion to the Gas evolved in that Time, becomes more than is favourable for the elective Attraction of theſe Particles in the Wort, that, when united, form Spirit, but very favourable for the Union of thoſe that form Vinegar. This is analogous to many other chemical Phænomena, which ſhew that the Power of Bodies to attract or repel one another, varies with their Temperature. The practical Hints to which theſe Facts lead are obvious; at the ſame Time they ſhew, that ſo long as Diſtillers neglect the Study of Chemiſtry, ſo intimately connected with their Art, and truſt the Management of their Proceſſes to illiterate Servants, they have no Reaſon to complain that this, their moſt important Proceſs, ſo very frequently goes wrong, while they and their Brewers cannot tell why.

Variety in Practice.

The Froth, that is on the Top of the Liquor, is Part of the Gas of which we have ſpoken, incloſed in the Pellicles of the glutinous fermenting Liquor. It is in great Quantity, if the Fermentation be carried on rapidly. Thoſe Diſtillers, who are in the Vicinity of Towns, get a good Price for it from the Bakers; but as it is found not be ſo capable, as Yeaſt from Breweries, to excite Fermentation in Diſtillers Tuns, and as Diſtillers, far from Towns, have not a Market for their Yeaſt, inſtead of filling their Tuns ſo full of Wort, that the Yeaſt ſhall run over, they either put little in their Tuns, or they allow the Yeaſt to work up through the Tube, formerly mentioned, into a Veſſel above; and when the Fermentation is over, they always find that the Yeaſt gradually comes down again and ſubſides to the Bottom. The one Set of Diſtillers, therefore, are ſaid to throw Yeaſt, the other to work their Tuns down. Thoſe who throw Yeaſt cannot expect to get ſo much Spirit from the Boll of Grain, as thoſe who work their Tuns down; for Yeaſt, being a Compound of fixed Air and fermenting Liquor, they muſt loſe as much Spirit as that Liquor can yield; and as the Proceſs may be managed, this is not little. There is a Gentleman in London, who lately took out a Patent for making a Powder of Yeaſt, from the common frothy fluid Yeaſt got from the Brewers in Town. The Way in which, as I am informed, he does it, is by putting it into thick woollen Bags, and ſqueezing out from it, by Preſſure, the Fluid it contains. And if my Information be correct, the Porter or Ale which he thus preſſes out from the unfermented and feculent Part of the Yeaſt, pays the Expence of the Manufacture. Whoever, therefore, ſets about enquiring, for the Information of the Committee, into the Quantity of Spirits produced from the Boll of Grain, at any Diſtillery, ſhould keep this Circumſtance in his Eye, and take his Information from thoſe Diſtillers only who work their Tuns down.

The Air having now eſcaped, the Heat begins to decline, the Fæculæ have fallen to the Bottom, there is little or no Froth on the Top, the Liquor is tranſparent; and the Diſtiller can gueſs at the Quantity of Spirit that has been produced, by comparing the ſpecific Gravity of his Liquor, now that it is fermented, with the Gravity of the ſame Liquor before it was fermented, or when it was Wort.

Doubts concerning large Tuns.

When I have looked at the prodigious Size, and conſidered the Number and Expence of Fermenting Tuns, uſed at Diſtilleries, and reflected on the Nature of the Proceſs that is carried on in them, I have frequently been led to think, that their Size, and of courſe their Number, might bear Diminution. It appears to me, that the chief Uſe of all the empty Space which is above the Liquor, is to contain the Spume that riſes during the Fermentation; and when I conſidered what that Spume was, and ſaw that by pricking any of its Veſicles with a Pin, the pent up Gas immediately eſcaped, and the Veſicle collapſed; and that when I ſtruck the Spume with my Stick, a great Gap was formed; I could not reſiſt the Belief, that by a very ſimple and cheap Apparatus, theſe Veſicles of Froth might be broke as faſt as they formed, and that of courſe the ſame Tuns now in uſe, might be filled higher up with Wort, or the new ones might be made leſs. But as no Experiment has, as yet, been made to aſcertain whether this would injure the Proceſs going on in the Tun, I cannot at preſent ſay more in its Favour.

Thoſe Diſtillers, whoſe Tuns are fitted up with Pipes in the Head, ſhut and caulk, nay lute up the Window in the Side, as ſoon as they have thrown the Whole of the Yeaſt into the Tun; and as ſoon as, by the Collapſe of the Spume, they obſerve that the Liquor, which had mounted up into the Veſſel above, has re-entered the Pipe, they plug up the Pipe, accurately, that no Air may enter, till the Waſh is diſtilled. This however is done only by the great Diſtillers, who are allowed by the Trade to be alſo the beſt Brewers. As for many of the ſmaller Diſtillers, they not only diſtil with their Tuns always open, but many of them never heard that a Fermenting Tun was at any Time ſhut.

Effects of theſe Varieties in Practice.

Now the Queſtion comes to be, which of theſe Two Methods of fermenting is the beſt. In examining the Waſh at ſome of the great Works, where much Pains has been taken to procure expert Brewers, to whom high Salaries are given; and where they ferment with ſhut Tuns; I found that the Waſh was very pure, had loſt its Sweetneſs, was but perceptibly ſour to the Taſte, and manifeſted but obſcurely ſigns of Acidity, when tried by chemical Teſts. While on the other Hand, at many of the ſmaller Works, I found ſometimes the Waſh muddy, ſweetiſh, and not compleatly fermented; but more frequently it was ſour, effervеſcing violently with mild Alkalis or Chalk; and, in not a few Caſes, ſetting the Teeth on Edge.

Cauſes of Acidity in Waſh.

If the Fact formerly ſtated be juſt, viz. that Wort, if its Temperature be raiſed high, runs into the acetous inſtead of the ſpirituous Fermentation; if it be alſo true, that for this Reaſon it is more difficult to prevent Acidity in Waſh fermented in Summer than in Winter; we can ſee a Reaſon why thoſe, who diſtil with open Tuns, ſhould be leſs plagued with acid Waſh, than thoſe whoſe Tuns are ſhut: for in the latter Caſe the Heat is accumulated; in the other it is carried off by the Air. But the Reverſe is the Fact. Therefore there muſt be ſome other Cauſe why thoſe, who work with ſhut Tuns, make, in general, the beſt Waſh: which leads me to ſtate the following Fact. The vinous Fermentation can go on in vacuo, but the acetous Fermentation requires Air; the Principle that gives Acidity is in reality contained not in the fermenting Fluid, but in the Air; it is that which, when abſorbed by ſome other Subſtances, conſtitutes them Acids; all of which agree in this, that they contain that which acid Wort has imbibed from Air; and differ from one another in the Baſes only, with which this acidifying Principle, or Oxygene, as it is called, is combined. Now if a Diſtiller ſhut up his Tun, as ſoon as the vinous Proceſs is compleated, which he is certain of when no more Gas continues to riſe, then he excludes that, without which his Waſh cannot become ſour; the other, who allows his Tun to remain open, admits it: and the Rapidity with which Waſh, that has undergone the vinous Fermentation, abſorbs Air, is aſtoniſhing. Being deſirous to ſee the Appearance of the Liquor in a Tun that, had for ſome Time, been caulked up, the Window, being tight fixed, was opened with a Jerk, and as I advanced the Candle immediately, the external Air, I obſerved, ruſhed in with ſuch Violence, that it appeared as if a Torrent of Water had been poured among the Froth, making a Hole in it that would have admitted a Man. It immediately ſtruck me that there muſt have been a partial Vacuum formed, in the Tun, above the Waſh, and that the Air had ruſhed in to reſtore the Equilibrium; for I could not believe that the Combination of the Oxygene of the atmoſpheric Air with the Waſh, could go on ſo rapidly, as to demand ſuch a ſpeedy and prodigious Supply; and I began to ſuſpect, that after the vinous Proceſs is finiſhed, and the Tun caulked up, and made Air tight, the Waſh abſorbs that Oxygene which is contained in the fixed Air, that floats above it; by which a partial Vacuum muſt be produced; and I thus got another Suſpicion that Diſtillers do wrong, by fermenting in large Tuns, that furniſh a great Space above the Liquor, filled with fixed Air, one of the conſtituent Principles of which is Oxygene; and in this Way, I think, the ſlight Degree of Acidity perceptible even in Waſh made in cloſe Tuns is produced. The many other Objects I have, in the Courſe of this Enquiry, been obliged to attend to, have forced me to poſtpone making the neceſſary Experiments to aſcertain this Point; but I ſhall, with my firſt Leiſure, enquire into it. At preſent I have only to ſay, that Diſtillers find from Experience, that the more acidulated their Waſh is, the leſs Spirit does it yield. The acetous Fermentation may be carried ſo far in Waſh, that no Spirit ſhall be got from it by Diſtillation. I had an Opportunity of ſeeing this brought to the Teſt of an expenſive Experiment. A Diſtiller's Still went wrong, while his Tuns were full; before the Still could be put to Rights his Waſh had become very ſour; on diſtilling he did not average from it above Four Gallons of Whiſkey per Boll. There are Manufactories where Vinegar alone is made from Malt by Fermentation.

Acidity leſſens Spirit in Waſh.

Putridity in Waſh.

It may be added, that even this Vinegar, if expoſed to Air, and kept in a proper Heat, ſuffers a Decompoſition, and a new Arrangement; it enters into the putrefactive Fermentation; and the moſt remarkable Phænomenon in this laſt Stage of the Changes an Infuſion of Malt undergoes, is, that no ſooner does the Scum riſe to the Surface of the putrifying Maſs, than it begins to turn mouldy, and this Mouldineſs is a Tiſſue of microſcopic Plants; which brings us round again to Vegetation, with which in malting we began.

Cauſes that affect the Reſult of Fermentation.

From this ſhort View of the Principles of Fermentation, the Committee will ſee, 1ſt. That it is a chemical Proceſs, regulated by fixed and determinate Laws. 2d. That, in ſtrict Obedience to theſe Laws, it is affected by every the moſt minute Change in the Quantity or Quality of its Agents, e. g. by the Quantity of Spirit yielding, Vinegar yielding, or putrid Matter in the Wort; by the Quantity or Quality of the Yeaſt; by the Heat of the Weather; by the Heat evolved in the fermenting Liquor itſelf; by the Quantity of atmoſpheric Air admitted to the Waſh, after a certain Stage of the Proceſs; by the Condition of the Veſſels in which the Proceſs is carried on; by Thunder and Lightning, which turn fermenting Wort ſour, as they do Milk. 3d. That few if any Diſtillers or Brewers, whether Men of Science or Artiſts, have as yet turned their Attention ſo ſeriouſly to this Proceſs as to be able to tell, in every Caſe, what has been the Cauſe of its Failure or Succeſs, far leſs to ſay, *a priori*, what will, in almoſt any one Caſe, be the Reſult. 4th. That at thoſe Diſtilleries where this Proceſs of Fermentation is beſt underſtood and moſt carefully attended to, the Quantity of Spirit got from the Boll of Malt or Raw Grain is greateſt, and the Number of Failures feweſt. 5th. That not only all the Diſtillers in Scotland may be taught to ferment, as well as the beſt do now, but that the Practice, even among the beſt, would bear Improvement.

Too little attended to in Practice.

At no Diſtillery have I ſeen the Fermenting Tuns protected by a Thunder Rod; nor have I heard of any fixed Teſt by which the Strength of the Yeaſt uſed was aſcertained; nor any Precaution taken to purify it of Acid, which it always, more or leſs, contains; nor of Putridity, to which it is very ſubject.

I have indeed ſeen irregular and unſatisfactory Attempts made to aſcertain the Degree of Heat in the fermenting Liquor, by dipping a long Thermometer into it, when, and only when the Brewer choſe to take the Trouble; or when, from Appearances in the Tun, he ſuſpected that the Heat, which he ſhould have prevented, had riſen too high. But I never ſaw a Tun fitted up with Thermometers at the Bottom, at the Middle, and at the Top of the Liquor, whoſe Bulbs were in the Liquor, and their Stems without, and bent up on the Outſide of the Tun, expoſed to ready Inſpection, ſhowing at all Times the Heat of the Liquor near them; nor have I ſeen or heard of any Machine for mixing the Yeaſt and Heat, equally, with the fermenting Liquor. Yet it is a Fact, that thoſe Parts of the Wort with which the Yeaſt comes into Contact, muſt firſt begin to ferment; there the Heat muſt be evolved, and there too the Fermentation muſt firſt be finiſhed; of courſe, before the Whole can be pervaded by the Fermentation, ſome Parts muſt be over heated; for Heat is not diffuſed ſo rapidly from Particle to Particle in a Fluid, as it is evolved by Fermentation; but when the Heat, in any Part of a vinous fermenting Fluid, riſes above 90°, the acetous Fermentation begins there. But granting that it did not begin there, though the Heat there may be exceſſive, yet as the vinous Fermentation is firſt finiſhed there, the fermented Fluid is there prepared to run into the acid Fermentation, whenever it can attract Oxygene, either from the atmoſpheric Air, or from the Carbonic Acid Gas, or fixed Air, already extricated from and ſwimming on the Liquor, or in the Act of Evolution from the vinouſly fermenting Liquor. Nor, though ſome are very attentive to ſhut up their Tuns, and defend the Waſh from the atmoſpheric Air, as ſoon as the vinous Fermentation is over, have I yet heard of any Trials made to aſcertain how far the ſlight Degree of Acidity to be met with in all well fermented Waſh, ſo defended from the atmoſpheric Air, be occaſioned by the Abſorption of the Oxygene, or acidifying Part of the Carbonic Acid Gas, that is pent up in the Tun, and allowed to remain in Contact with the fermented Waſh, till it be diſtilled. Yet all theſe Things merit Attention.

Alkali and Soap correct Acidity in Waſh.

The Diſtillers in England, I am informed, and ſome in Scotland, I know, mix a certain Quantity of a fixed Alkali with their Waſh before Diſtillation. This Alkali combines with the Acid of the Waſh, and forms with it a neutral Salt, that does not riſe in the Diſtillation of the Spirit. I ſubmit it to the Diſtillers, ſince every Particle of Acid in the Waſh, produced from fermentable Matter in the Wort, that might have, by Fermentation, produced Spirit, is a Particle of Spirit loſt, whether it would not be better to prevent the Generation of this Acid, than thus to get rid of it by Neutralization.

Ought it to be neutralized?

But I would ſuggeſt a Doubt, whether it be proper to neutralize it; if, unfortunately for the Diſtiller, it has been formed. If I be not much miſtaken, it is the Preſence of this Acid that is the Cauſe, not only of the Smallneſs in Quantity, but of the Superiority in Quality of what is deemed the beſt Highland Whiſkey, not contaminated with Peat; compared with the beſt Whiſkey made in the Lowlands; at thoſe Diſtilleries where they draw the greateſt Lengths, as Diſtillers ſpeak, or get the greateſt Quantity of Spirit from the Boll, by fermenting without Acidity. That the Committee may ſee the Reaſons which have led me to form this Opinion, I beg their Attention to the following Facts.

1ſt. It was allowed by the Engliſh Diſtillers who gave Evidence before the Committee laſt Year, 1ſt. That they uſe Alkali to correct the Acidity of their Waſh; and 2d. That the Spirit they make, is, what is uſually called, harſh, coarſe Spirit.

2d. Whiſkey made at many of the ſmall Diſtilleries in the Lowlands, where they have neither the Skill nor convenient Utenſils to ferment, is milder in its Taſte, and more agreeable in its Flavour, and brings a higher Price than the Whiſkey made at the large Diſtilleries, where they are ſuppoſed to brew better.

3d. There is a Mellowneſs in the Taſte, and a Peculiarity, and to ſome People an Agreeableneſs in the Odour of Highland Whiſkey, not made with Peat, which the pureſt of the Whiſkey made by thoſe Diſtillers in the Lowlands, who ferment without Acidity, and get the greateſt Quantity of Spirit from the Boll, does not poſſeſs. The Spirit Dealers inform me, that this fine Highland Whiſkey, as they call it, is of a weak Nature; while, on the other Hand, the Whiſkey they get from the large Diſtilleries, has a Heart, as they phraſe it, that cannot be broken by Water.

Lowland Diſtillers either prevent or correct Acidity.

I have already ſtated what Pains are taken, at the large Diſtilleries in the Lowlands, to prevent Acidity in the Fermenting Tuns. I may now add, that it is the Practice at theſe Works, and indeed is becoming general over the Lowlands, to put a certain Quantity of Soap into the Still, with every Charge of Waſh. Soap is compoſed of Oil and Alkali; but Oil has a leſs Attraction for Alkali, than Alkali has for Acid; the Soap, therefore, is not only diſſolved, ſpeedily, in the Still, by the Heat and Water of the Waſh, but is decompoſed by the Acid of the Waſh. The Acid combines with the Alkali, and forms a neutral Salt, that is not evaporable by an ordinary diſtilling Heat; while the Oil, thrown out of Combination, ſwims on the Top of the Waſh; and though, in general, it comes over with what diſtils firſt, or with the Foreſhot, and can be ſeparated and kept apart from the pure Spirit that follows, becauſe the Foreſhot in which it is contained is turbid and whitiſh, and eaſily diſtinguiſhed by the Watchman at the Nozzle of the Worm; yet, as Oils are ſoluble, in ſmall Quantities, in Spirit, and as this Solution is compleat and pellucid, Spirit diſtilled with Soap never fails to contain a certain Proportion of the Oil of the Soap, which communicates to it more or leſs of a diſagreeable Goût, perceptible both to the Smell and Taſte. Now it is evident, that in ſo far as the Alkali in the Soap can act, the Scotch Lowland Diſtillers and Engliſh Diſtillers are upon a Par. They both, whether they know what they are doing or not, neutralize the acetous Acid in their Waſh.

Highland Diſtillers promote Acidity in their Waſh.

On the other Hand, the Highland Diſtillers, at leaſt thoſe of the old School, not only put no Soap or Alkali in their Waſh, and therefore do not neutralize the Acid it contains, but they ſtudiouſly ferment ſo that it ſhall contain much Acid. I examined into this minutely at Stonefield, near Oban, in Argyleſhire. The Diſtiller there, an old Highlander, whoſe Whiſkey bore a high Character in the Country, was fermenting in the following Manner: He had no Coolers; he kept his Wort in Barrels, each of which had an old Sack thrown over its Mouth; his Fermenting Tuns were Barrels of the ſame Kind, and ſo clotted with Dirt and Yeaſt, both within and without, that when I put my Stick to this Coating of Filth, it peeled off in Layers; and while I was ſtanding by, he took up another dirty Veſſel that contained the Sediment of his laſt Fermentation, and going to his Fermenting Barrels, he poured, with Impartiality, into each its Portion. I aſked him, with ſome Surprize, why he did ſo; for, dipping my Finger into a little of what remained, I found this Sediment as ſour as Verjuice. He nodded ſignificantly, and would not tell. I next enquired why he kept his Veſſels ſo filthy. He ſaid, that though it was againſt him, as the Law now ſtood, to ſtop his Work and clean his Veſſels, yet, whatever others might do, he had always made a Point of making every Thing ſweet and clean once a Year, in Spring. This Converſation took place in October. The Committee may conceive in what Condition Things muſt have been, and in what State they would be, before the next general Scrubbing, in Spring. I then examined his Waſh; it was ſour, very ſour indeed; yet this Man made excellent Whiſkey, for which he got 6*s.* per Gallon, while the Lowland Whiſkey was ſelling around him for leſs conſiderably than 5*s.*

His Still was of the old faſhioned, round, Pot Kind; the Worm was ſmall and ſhort; the Flakeſtand or Refrigitory in proportion; the Fire, a Peat Ingle, on the Ground, for the Still ſtood on two Stones; and of the Uſe of a Grate, in diſtilling, he ſeemed to have no Conception. I need ſcarcely add, that he was diſtilling very ſlowly; both he and Collector Roſs, who was with me, agreed in ſtating the Average Quantity of Malt uſed by this Still, which was a Forty Gallon Still, to be Four Bolls in the Week. They alſo ſtated the Average Quantity of Spirits, got from the Boll, to be between Five and Six Gallons. I ſtated to him how faſt they were working in the Lowlands, and how many Gallons they were getting there from the Boll. He burſt into Tears, and ſaid, that his Cuſtomers had ſometimes been telling him of theſe Things, but he never would believe them; for he thought they wiſhed only to vex him, and to get his Whiſkey cheap. I adviſed him to alter his Works. He ſaid, no; he was too old to learn; he had loſt, during laſt Year, £. 250; he would give up as ſoon as he could; but in Return for what he called my Kindneſs, he told me, by Way of Favour, that his great Secret for making what he called fine Whiſkey, was blinking or ſouring properly the Waſh.

Differences between Highland and Lowland Whiſkey.

The Committee have now before them oppoſite Practices, accompanied by different Effects. We ſee that thoſe who ferment with little Acidity, get moſt Spirit from the Boll; while both they and thoſe who deſtroy that little Acidity by Alkali or Soap, get a Spirit that is harſh and pungent to the Taſte, and has little Odour; while, on the other Hand, Whiſkey diſtilled from ſour Waſh is mild to the Taſte, and highly fragrant. It is generally believed that this Mildneſs of the Taſte, and this peculiar Odour of fine Highland Whiſkey, depend entirely on the Slowneſs with which it is diſtilled; and that the harſh Taſte of the Lowland Whiſkey depends on what have been called fiery Particles, and Oils extricated from the feculent Part of the Waſh, or communicated by the Heat neceſſary for rapid Diſtillation. I ſhall give this Opinion a full and impartial Examination, when the Subject of rapid Diſtillation comes properly before us. At preſent I have only to ſay, that were this Opinion juſt, then upon its own Principles it ſhould follow, that Waſh, fermented without Acidity, or deprived of Acidity by Neutralization, ſhould, if diſtilled ſlowly, yield a Spirit as agreeable in its Odour, and mild in its Taſte, as the beſt Highland Whiſkey: but this is not the Caſe; and if it be not the Caſe, there muſt be ſome other Reaſon why the Spirit got, whether by rapid or ſlow Diſtillation from Waſh not acid, is leſs fragrant than Spirit got from acid Waſh, which fixes our Attention upon this Acid, the only Difference left for our Conſideration, between the Waſhes uſed in the two Kinds of Diſtillation.

And here, before I can expect to be underſtood on this Subject, I beg Leave to ſubmit to the Conſideration of the Committee the following Facts. If Oil of Vitriol and Spirit of Wine be mixed together, in certain Proportions, and diſtilled, the Product got is a Fluid much more volatile than Spirit of Wine or Oil of Vitriol; highly odorous, perfuming the Room in which it is, almoſt on the Inſtant that the Cork is drawn from the Bottle in which it is contained; more pungent to the Taſte than Spirit of Wine, but infinitely leſs ſo than Oil of Vitriol. This Fluid is called Vitriolic Æther. If Spirit of Wine be treated in the ſame Way with muriatic Acid, the Product is muriatic Æther, which agrees with the former, in poſſeſſing all the generic Characters of Æther; but is diſtinguiſhed from it by ſpecific Differences. In the ſame Way we get nitrous Æther; and if we mix Spirit of Wine and Vinegar together, we get, by Diſtillation, an Æther, which though leſs volatile than vitriolic, muriatic, or nitrous Æthers, is yet more volatile than either of the Ingredients from which it is made; it is alſo more odorous; ſome People think its Smell pleaſant; its Taſte is pungent; but by no Means ſo pungent as that of Vinegar, or even of Spirit of Wine.

Theſe Things being underſtood, the Committee will, I dare ſay, have anticipated me in the Concluſion to which I think they lead. Whiſkey, diſtilled from Acid Waſh, is not pure Spirit. It is acetous Æther; poſſeſſing the Properties of Æther, in a ſmall Degree indeed, becauſe little Acid has been uſed in making it; but poſſeſſing the Properties of acetous Æther, in proportion to the Quantity of Vinegar contained in the Waſh, from which it was diſtilled: while, on the other Hand, Whiſkey, diſtilled from Waſh not acid, is ſimple ardent Spirit mixed with Water.

Cauſe of that Difference.

Having thus got at ſomething like a Principle, we may bring it to the Teſt, and ſee how it will explain the many ill underſtood and ſeemingly contradictory Facts, to be met with in the Practice of Diſtilling. It accounts, with Eaſe, for the Smallneſs of the Quantity, the Mildneſs of the Taſte, and the Peculiarity of the Odour of the genuine Highland Whiſkey. It ſhews, with equal Eaſe, why thoſe who diſtil from Waſh, never acid, get moſt Spirit; and why thoſe who diſtil from Waſh, Acid, but neutralized, get leſs from the Boll; and why the Taſte of the Spirit is pungent and harſh; and it now comes to be a Queſtion that merits Enquiry, whether it be better, upon the Whole, to ferment ſour, and by deſtroying Spirit in the Waſh, get, by Diſtillation, a ſmall Quantity only of an ætherized Spirit; or to ferment vinous, and get all the Spirit, pure, though harſh, which the Grain can yield. I am inclined to favour the latter Plan; for the firſt depends on the Generation of Acid at the Expence of Spirit; whereas I think it would be more adviſeable, firſt, to get all the Spirit the Grain can yield, and then to look round for Acid, to be mixed with the Waſh, at the Moment it is about to be to put into the Still. Fortunately, the Diſtiller needs not to look far; he has the Sediment of his Fermenting Tuns, and the Dreg or Spent Waſh, at Hand, which will furniſh Vinegar in Abundance. I am not prepared to ſay, whether the Quantity of Spirit produced will be increaſed or diminiſhed by this Addition, as I have had no Opportunity to aſcertain this by Experiment, not having been empowered to make Experiments by diſtilling Waſh; for which Reaſon my Report on this Subject, and a few others, will be leſs ſatisfactory than I could have wiſhed it to have been. But I think the Diminution of Spirit, if any do take place, by the Addition of Acid to Waſh, will be trifling, when compared

Hint for making mild Whiſkey without deſtroying Spirit, by acid Fermentation.

compared with the Diminution of Spirit, occaſioned by the Generation of the Acid in the Waſh.

And here I may ſay, that the diſputed Queſtion with regard to the comparative Wholeſomeneſs of Highland and Lowland Whiſkey, both pure in their Kinds, in ſo far as Fermentation is concerned, reſolves itſelf ſimply into this; that the Spirit, in the one Caſe, is pure ardent Spirit; in the other, it is ardent Spirit more or leſs, according to Circumſtances, ætherized, and in ſo far as I know, neither of theſe Spirits is unwholeſome. I may alſo add that the Committee, I truſt, will ſee how injurious it muſt be to the Production of the greateſt poſſible Quantity of Spirit from Grain, to allow the Exciſe Officers to open up Fermenting Tuns, and ſurvey them during all Stages of the Proceſs of Fermentation at Pleaſure.

Effect of opening the Fermenting Tuns.

SACCHAROMETER.

Leaving then the Proceſs of Fermentation, on which I am afraid the Committee will think I have ſaid too much, but on which I am ſorry I have been able to ſay ſo little to the Purpoſe, I ſhould proceed to Diſtillation; but there is one Step in the Art that intervenes between theſe Two Proceſſes; and though I might have ſtated it, in part, under the Article Wort, yet as Waſh is equally concerned in it, I ſhall do it now.

It is no uncommon Thing in Chemical Mixtures, that the Bulk of Two Bodies, when united, ſhould be leſs than their aggregate Bulk before they were united; 1lb. of Oil of Vitriol, and 1lb. of Water, when united, do not form a Bulk that is the mean of the Two; it is leſs; the ſame is the Caſe with Water ſaturated with what it extracts from Malt or Raw Grain. But if its Bulk be not increaſed, in proportion to the Addition it holds in Solution, its ſpecific Gravity muſt be increaſed. It is ſo; and Diſtillers gueſs at the Strength of their Worts by their ſpecific Gravity. The Inſtrument they uſe for meaſuring the ſpecific Gravity, is ſomewhat different in Shape, though not in Principle, from the common Hydrometer. But as Diſtillers generally ſpeak as if they believed that the ſaccharine Matter only in the Wort yielded Spirit, and as if they thought that nothing elſe but ſaccharine Matter was extracted by the Maſh Water from Malt or Raw Grain, they have called this Inſtrument the Saccharometer. It is compoſed of an Egg-ſhaped hollow Ball below, and of a graduated Stem above. The Inſtrument ſinks, in diſtilled Water, to a certain Mark on the Stem: In Wort, it does not ſink to that Mark: Weights therefore are put upon the Stem, till the Inſtrument ſink to the Mark; and it is ſo calculated, from Experiment, that the Number of Weights required to make the Inſtrument ſink to the Mark, indicates the Number of Pounds Weight of extractive Matter, held in Solution by the Water of the Wort.

Principle of the Inſtrument.

I am very glad to find that this Inſtrument is coming very faſt into Uſe, among the Diſtillers in Scotland. It gives them ſome Idea of the Strength of their Wort; it helps them of courſe to regulate the Quantity of their Yeaſt, &c. but above all, it enables them to gueſs whether their Fermentation has been conducted well or ill. But, though this Inſtrument be an unerring Indicator of the Quantity of Matter held in Solution by the Water of the Wort, it does not pretend to diſtinguiſh what the Nature or Kind of this Matter may be. Obſerving Diſtillers have ſtated to me, that the following Circumſtance has puzzled them much; they have had Grain that yielded Wort, which to every Teſt of Look, Taſte, and Saccharometer, ſhowed that it was ſtronger than Wort from other Grain; yet, from the apparent weak Wort, they have got more Spirit than from the ſtrong Wort, although, in as far as they could judge, the Circumſtances of the Diſtillation were equal. They have in general found this to be the Caſe, when they compared the Worts of good Engliſh Grain, with the Worts of good Scotch Grain; and the Difference has been no leſs remarkable, when they compared Scotch Grain that grew on a low, dry, warm Soil, with Grain that grew upon a high, wet, cold Soil. The Reſult of theſe their practical Obſervations, has led them to give a greater Price for Engliſh Grain, if they knew where it grew, than for Scotch Grain, and for the Scotch Grain of parti-

What it can do.

What it cannot do.

cular Diſtricts. The Fact is, that all that is extracted from Malt or Raw Grain by Water, is not equally capable of yielding Spirit. The Grain that is produced on a good Soil and in a warm Climate, no Matter whether South or North, provided it be a warm ſheltered Spot, contains more Matter that can produce Spirit, than the Grain that grew on a Soil equally rich, if cold, elevated, and wet. The Potatoe in this Country is not ſweet; in a warm Climate it is luſciouſly ſweet. If therefore the Diſtiller expects that the Saccharometer can inform him what Quantity of ſaccharine Matter his Wort contains, he will often be deceived, as in Fact he is; but that is not the Point in which the Committee is immediately intereſted. It is evident, that if an Exciſe Officer make a Survey, of Wort, he ought not only to take Account of the Quantity but the Quality of it; and from what has been ſaid, it appears he cannot do that by this Inſtrument, nor by any other that I am acquainted with. The Syſtem of Survey therefore, in ſo far as relates to Wort, though executed with the ſtricteſt Fidelity and Impartiality, is not at preſent, nor can I ſay how it can be made in future, equitable and juſt, either for the Revenue or the Trade. Till ſome Method be diſcovered of aſcertaining with Accuracy, not merely the Denſity or ſpecific Gravity of Wort, but the Quantity of Spirit-yielding Matter it contains, Survey either by the Saccharometer, or Gauging, or both, muſt favour the Diſtiller that is ſituated where he can get good Spirit-yielding Grain; and injure the Diſtiller, who, from Poverty or Situation, is obliged to diſtil bad Spirit-yielding Grain: And yet the one Grain may appear as good as the other, nay, yield a Wort which the Saccharometer ſhall ſay is better than the other.

It has alſo been ſtated, that during Fermentation, the Wort is decompoſed, much Gas flies off, and a great Quantity of Sediment is thrown down. A new Arrangement of many of the Particles that remain takes place. Ardent Spirit is formed. The ſpecific Gravity of the Fluid now called Waſh, is leſs than it was when Wort. It is, of courſe, more rarified. This is what the Brewers call Attenuation. The Saccharometer can give them the moſt authentic Information of the Degree of this Attenuation; accordingly it becomes a great Help to the Diſtiller, during the Time his Fermentation is going on; for, as Attenuation is the Reſult of Fermentation, this Inſtrument tells him not only how the Proceſs is going on, but what Length it has proceeded.

Miſchief it may do.

Now mark how this Inſtrument, in the Hands of a careleſs or ignorant Diſtiller, may become the Source of Error and Loſs; and how, under the Syſtem of Survey, it may, in the Hands of the Exciſe Officer, become undeſignedly, and with all the Appearance and Reality of Impartiality, the Cauſe of Oppreſſion; ſay, that Wort, whoſe Denſity was 130°, has been attenuated to 100°, or below it; and that the Exciſe Officer, taking the Degree of Tenuity as the Meaſure of the Quantity of Spirit (and he has no other to go by) charges the Diſtiller with a given Quantity of Wort, capable of yielding per 100 Gallons, as many Gallons of Spirit as Waſh, of that Tenuity, from Wort of that Denſity, uſually yields. Then, if the Diſtiller does not ſhew that he has actually got that Quantity of Spirit, or if more Spirit than the Saccharometer ſhewed ſhould have been got from that Quantity of Waſh of that Attenuation, be found in his Stock, he muſt be held, in either Caſe, as having committed Fraud; either by abſtracting Spirit, or adding Wort or Waſh, of which no Account had been taken; while in reality, he may have done neither. The Saccharometer, it has been ſhewn, could not tell any thing about the Quality of the Wort; it could only point out its Denſity; but whether that Denſity was occaſioned by Spirit yielding Extract or not, it could not ſay. To put this in a clearer Point of View, permit me to recall to Remembrance ſome Facts that were formerly ſtated. The acetous Fermentation often begins, in Wort, if it be kept warm, before the Yeaſt be added, and, of courſe, before the vinous Fermentation can commence. The acetous Fermentation frequently goes on, in Wort, along with the vinous Fermentation, if the Heat, in any particular Part of the Wort, be too great, or if the Air be admitted, &c. Wort, whether fermenting vinous or acetous, emits Gas, and throws down Sediment and becomes more rare. Waſh, after having been attenuated by the vinous Fermentation, becomes more turbid, if the acetous Fermentation ſupervene. The Saccharometer indicates ſpecific Gravity or Attenuation, but after it has done that, the grand Queſtion remains to be anſwered, viz. has this Attenuation, either in Whole or in Part, been occaſioned by the vinous Fermentation, or by the acetous Fermentation? or, if by both, what Share has each had in producing the Effect? In other Words, how much Spirit and how much Vinegar is there in Waſh of a given Attenuation? The Saccharometer cannot tell. It can only give Information of the Degree of Attenuation: but whether that has been occaſioned by the acetous or by the vinous Fermentation it cannot ſay. But the Quantity of Spirit is leſs in proportion as the Quantity of Acid in Waſh is great.

I have entered into this Subject more minutely than I otherwiſe would have done, 1ſt. Becauſe it is in general not underſtood, even by the Diſtillers themſelves. Many truſt to the Saccharometer for Information it cannot give. It is a very good Help to a careful intelligent Diſtiller; it is a dangerous Inſtrument in the Hands of an ignorant or careleſs Brewer. 2d. Though it may direct the Collection of Duty, by a Survey of Wort and Waſh, and Spirit, in a Country where the Grain is uniform in its Quality, where the Trade is in the Hands of a few, and the Proceſs of Fermentation carried on nearly in the ſame Way by all; yet a fair and equitable Duty cannot be collected, either by it, or by gauging Worts and Waſh, in a Country like Scotland, where there is great Variety in the Quality of Hill and Dale Grain; where the Trade is carried on by many, and where, as has been ſhewn, ſcarcely any Two Diſtillers brew alike. It is not my Buſineſs to recommend any one Mode of collecting the Revenue, in preference to another; it is only my Duty, ſituated as I now am, to give what Information I can to the Committee, that they may be enabled to judge which Syſtem is the beſt.

DISTILLING.

Spirit is ſpecifically lighter than Water. It ſwims on the Surface of Water, if placed there with Caution; but as it alſo can combine with Water, it is united, in Waſh, with the Water among which it was formed. The Diſtiller, therefore, cannot avail himſelf of its Lightneſs, and ſeparate it from the Water, in Waſh, by any mechanical Means; he is obliged to take Advantage of another of its Properties. All Fluids, when heated up to a certain Point, which is higher in ſome than in others, riſe in the Form of Steam. Spirit riſes in Steam at a lower Temperature than Water does. And as the Temperature of a Fluid, evaporating by Heat, in the open Air, cannot be raiſed above a certain Point, the Diſtiller avails himſelf of this Difference in the vaporific Points of Spirit and Water; and finds that he can, by Heat, force off almoſt all the Spirit from Waſh, before the Water begin to riſe in the Form of Steam. His next Object is to deprive this Spirit Steam of its elaſtic Form; by robbing it of the Heat that made and keeps it Steam; or, as the Phraſe is, to condenſe it into the non-elaſtic Fluid, called Whiſkey. To convert therefore by Heat, the Spirit in Waſh into Steam, and to convert that Steam by abſtracting Heat into Spirit again, are the Two Points in which the Proceſs of diſtilling conſiſts.

Principles of Diſtillation.

Water, under the ordinary Preſſure of the Atmoſphere, riſes in Steam, when heated up to the 212° of Fahrenheit's Thermometer. During the whole Time that boiling Water evaporates in Steam, its Temperature remains at 212°; and the Temperature of the Steam that riſes from it is 212° alſo. But if the Preſſure on its Surface be increaſed by lengthening the Column of Air above it, as is the Caſe when the Veſſel is placed at the Bottom of a deep Mine, or by condenſing the Air over it by a forcing Pump, or by preventing the elaſtic Steam from paſſing freely away from it, as in Papin's Digeſter, then it does not riſe in Steam at 212°; it continues to take in Heat, and its Temperature riſes as much above 212°, as is the Exceſs of the Preſſure above that of the ordinary Weight of the Atmoſphere. On the other hand, if the Preſſure of the Atmoſphere or Steam on the Surface of the Water be diminiſhed, as is the Caſe when Water is boiſed on a great Height, or under the exhauſted

Cauſes that accelerate or retard the Operation.

Phænomena of the Production of Steam.

Vide Crawfurd on Animal Heat, p. 77.

Vide Lavoiſier's Chemiſtry.

exhauſted Receiver, then it begins to riſe in Steam before it be heated up to 212°, in proportion to the Diminution of the Preſſure. But in all theſe Caſes, the Temperature of the Steam is the ſame with that of the Fluid from which it riſes; which would lead to the Belief that the Quantity of Heat in both was the ſame; yet when we reflect that the Temperature of the Water roſe, before boiling, till it came up to 212°, and that as much Heat has been entering it during boiling, as entered it in an equal Time before boiling, we are led to ſuſpect that this Heat, if not in the Water muſt be in the Steam, and muſt be the Cauſe of the Difference between it and Water in point of Form, Elaſticity, Bulk, &c.; and that as the two Fluids, Water and Steam, differ in Form, their Capacities for containing Heat are different alſo. If 8lbs. of Filings of Iron at 212° be mixed with 1lb. of Water at 32°, the Temperature of the Mixture will be nearly 122°; the Iron will be cooled 90°, and the Water heated 90°. But if 8lbs. of Iron Filings at 300° be mixed with 1lb. of Water at 212°, the Temperature of the Mixture will be 212° only, and a Part of the Water will be ſuddenly converted into Vapour. If a very ſenſible Thermometer be ſuſpended in ſuch a Manner as to be in contact with the Vapour that is produced, the Steam will be found to have the Temperature of 212° alſo. The Temperature therefore of Water under the Preſſure of the Atmoſphere cannot be raiſed above 212°, in an open Veſſel on a Level with the Surface of the Sea; but if Water be incloſed in Papin's Digeſter, which is a ſtrong ſhut metallic Veſſel, and if a Thermometer be ſo fitted into this Veſſel that its Bulb ſhall be in the Water, and its Stem in the Air, then it is ſeen that the Water in this ſhut Veſſel can be heated many Degrees above 212°; but if the Water be allowed to communicate with the external Air by opening a ſtop Cock, a Part of it is inſtantly converted into Vapour, and the Temperature of the Water at the ſame Moment ſinks down to 212°. On the other hand, Æther, when the Barometer ſtands at 28°, boils in the open Air if heated up to 104°, but if put into a Phial, whoſe Mouth is accurately cloſed with moiſtened Bladder, and if this Phial be put under the Receiver of the Air Pump, and if when the Air is exhauſted from the Receiver, the Bladder be perforated with an Inſtrument fitted for the Purpoſe in the Apparatus, the Æther, though at the Temperature of the Atmoſphere, begins to boil with great Violence, and both its Temperature and that of the Steam that riſes from it, are perceived, by placing Thermometers in each, to be conſiderably below that of the Atmoſphere. Laſtly, from a Variety of Experiments made by Doctors Black, Irvine, and Crawfurd, by Meſſrs. Lavoiſier, de la Place, Watt, &c. it has been proved, that the Heat given out during the Converſion into Water of a given Weight of Steam at 212°, would be ſufficient to raiſe an equal Weight of Water to 943°; in other Words, that there is 731° more Heat in Steam than in boiling Water; this Accounts for the Diſappearance of all the Heat that enters into boiling Water.

But it remains to be explained why Steam does not manifeſt to the Thermometer more than 212°, while in reality it contains 943° of Heat. If Water be cooled down below 32°, it changes its Form and becomes Ice; but during the whole Time that a given Quantity of Water is freezing, its Temperature remains nearly at 32°, though the Temperature of the ſurrounding Medium may be much leſs. It manifeſts to the Thermometer every Increment or Decrement of Heat between its freezing and boiling Points; but as we have ſeen that in changing into Vapour it abſorbs Heat, ſo we find that in changing into Ice it gives out Heat. That Portion of Water at 32°, or a little below it, that freezes firſt, can no longer hold, chemically combined with it, and inſenſible to the Thermometer, the ſame Quantity of Heat that it contained when Water; its Capacity for combining with Heat has been altered by its Change of Form. This Heat, which the firſt formed Ice emits during freezing, prevents the Temperature of the remaining Water, and of the Ice itſelf, from ſinking lower than the freezing Point, till it be carried off by the ſurrounding Bodies. The next Quantity of Heat, evolved from the next Quantity of Water frozen, does the ſame; ſo that till the Whole of the Water be frozen, the Temperature, both of the freezing Water and of the Ice, keeps nearly at 32°.

This is analogous to what we have ſeen take place in boiling Water and Steam. In both Caſes the Water, whether evaporating or freezing, is acted upon by two oppoſite Cauſes; in freezing, it is robbed of its Heat by the ſurrounding Medium, and it is ſupplied with Heat, evolved from the forming Ice; in boiling, it is ſupplied with Heat from the Fuel; it is robbed of it by the Steam. Theſe Powers balance one another; as faſt as the ſurrounding Medium robs Water of its Heat, the forming Ice gives out Heat; as faſt as the Fuel ſupplies Heat to the boiling Water, the Steam carries it away; and ſo long as there is a Particle of Water to be frozen in the one Caſe, or converted into Steam in the other, the Temperature of the freezing Water and Ice, and of the boiling Water and Steam, will be the ſame; but no ſooner is the Water converted into Ice, by parting with that Heat that gave it Liquidity, or no ſooner has it taken in the Heat neceſſary to conſtitute it Steam, than both the Ice and Steam, thus formed, can, like Water, have their Temperature changed. How far Ice can be cooled, and yet retain the Form of Ice, is not known. The Range of the Temperature of Water is between 32 and 212°. The Temperature of Steam can be raiſed to a red Heat, it then ſuddenly changes its Form, if in Contact with certain Bodies; but inſtead of being converted into a more rarified Fluid than Steam, it is decompoſed, and reſolved into Two permanently elaſtic aeriform Fluids, that were formerly known by the Names of vital and inflammable Airs, but of late by the Names of Oxygene and Hydrogene Gas. Theſe Two Airs contain much more Heat, in a latent State, than was contained by the Steam; for if they be mixed in certain Proportions, and at the Temperature of the Atmoſphere, and if an electric Spark be ſent through them, their Heat burſts out into Flame, and they, now deprived of that Heat which enabled them to exiſt ſeparately, combine and form Steam; and that Steam, if deprived of the Heat which gives it its Elaſticity, is converted into Water; and that Water, if robbed of the latent Heat that conſtitutes it a Liquid, is reduced to ſolid Ice.

From theſe Facts then it appears, that Water is known in four different Forms, to wit, Ice, Water, Steam, and Gas; that this Variety in its Appearances depends entirely on the Quantity of Heat with which it is combined; that the Heat with which it is combined, in all theſe Forms, cannot be perceived by the Thermometer, but that in all of theſe Forms it has a Power of receiving a certain Quantity of Heat more than is neceſſary to give it that particular Form, which for the Time being it may poſſeſs; that this additional Heat is not combined with it, but is floating looſe in it, and paſſes freely from it into any Body that may be colder, or comes into it from any Body that is warmer, the Quantity of its combined Heat remaining the ſame. This looſe and floating Heat is preciſely of the ſame Kind as the combined Heat; but as they are in very different Situations, it has been found neceſſary, in order to prevent Confuſion in thinking or ſpeaking of them, to give them diſtinct and appropriate Names. Accordingly, that Quantity of Heat which is ſo combined as to conſtitute a Part of the Body in which it is, and to be, while in this State, imperceptible by our Senſes or the Thermometer, has been called latent Heat, while that which is floating in it, and which is ever tending to diffuſe itſelf, and to paſs into any Body whoſe Temperature may be leſs, and is of courſe perceptible by the Thermometer, is called ſenſible Heat. The Sum of Heat, therefore, contained by any Body, is made up of the Quantities of latent and ſenſible Heat which it contains, and has been called its abſolute or aggregate Heat. Theſe Things being underſtood, it will not be difficult to comprehend how Two Bodies may be equally warm, or have the ſame Temperature, or contain the ſame Quantity of ſenſible Heat, though they may contain very different Quantities of latent Heat; and as it has been ſtated, that the Capacity of Steam for containing latent or combined Heat is greater than that of Water, it will be eaſily ſeen how the Temperature of Steam muſt be the ſame with that of the boiling Water from which it riſes; for both contain their different eſſential Quantities of latent Heat, and the ſenſible or combined Heat is free, and equally diffuſible in both, and muſt be in both, at the Time the Steam is generated in Equilibrio.

And now it only remains that I point out the Reaſon why a Body, changing from a Solid to a Liquid, or from a Liquid to Steam, abſorbs all at once the Heat neceſſary to give it theſe Forms; why the Change is not gradual, and in proportion to the abſolute Heat it contains; in other Words, why there ſhould be any looſe ſenſible Heat, occaſioning a Range of Temperature, from the freezing to the boiling Points. This depends entirely on the Preſſure of the Atmoſphere. It was ſhewn, in the Experiment with Papin's Digeſter, that looſe, uncombined, ſenſible Heat, may be accumulated in Water much above 212°. The Digeſter has been made, in ſome Experiments, red hot. So long as the Water is not allowed to expand, it remains in the State of Water; till it change its Form, its Capacity for combining with Heat is not increaſed; its Temperature keeps pace with that of the Iron in which it is contained; but the Heat of red hot Iron is 1,050°. If then Water, under the Preſſure of the Atmoſphere, require a Heat equal to 212° to enable it to change its Form and become Steam, it muſt have ſuffered in Papin's Digeſter, without changing its Form, a Preſſure equal almoſt to that of Five Atmoſpheres. On the other Hand, the Experiment mentioned of Æther, whoſe boiling Point, under the Preſſure of the Atmoſphere, is 104°, having been made to boil even in the partial Vacuum of the Air Pump, by the ordinary Heat of the Weather, ſhews that the leſs the Preſſure of the Atmoſphere, the nearer does the vaporific Point approach to the Point of Solidity; and were it neceſſary to multiply Examples, it would be ſtill more evident that if the Preſſure of the Atmoſphere were annihilated, Liquids would have no range of Temperature at all; they would be converted into Steam, at an indiviſible Degree of the Thermometer, the Moment they were formed, by the Melting of Solids; for the ſmalleſt Addition of Heat would then inſtantly ſeparate their Particles, and diſſipate them through the ſurrounding Medium; nay, were it not for atmoſpheric Preſſure we ſhould not even have any proper aeriform Fluids, becauſe the Moment the Force of Attraction is overcome by the repulſive Power of the Heat, the Particles of Bodies would ſeparate themſelves indefinitely, having nothing to give Limits to their Expanſion, unleſs their own Gravity might collect them together, ſo as to form an Atmoſphere.

Vide Lavoiſier's Chemiſtry.

1ſt. Water therefore, or any Liquid, is combined with a certain Quantity of Heat neceſſary to give it its liquid Form; and till it change its Form, that Heat cannot be given out by it, nor can more be taken in and combined with it.—2d. Though a Fluid, while its Form remains the ſame, can combine with a certain Quantity only of Heat, yet it can contain more Heat, not combined with it, till that Heat accumulate ſo much in it as to be able to overcome the Attraction which its Particles have for one another, and the Preſſure on it, and then it ſuddenly changes its Form, and by abſorbing and combining with the very Heat that raiſed its Temperature, it becomes Steam; or, the Quantity of uncombined Heat in it may be diminiſhed, till the Attraction and Preſſure overcome the repulſive Force of the combined Heat, and by forcing it out, bring the Particles of the Fluid into cloſer Contact, in other Words, convert it into a Solid.—3d. While the Preſſure of the Atmoſphere is able to ſupport the Column of Mercury, 28 Inches high, in the Tube of the Barometer, Water cannot be converted into Steam till its uncombined Heat be able to raiſe the Thermometer to 212°, nor into Ice till the Thermometer, immerſed in it, ſink to 32°.—4th. That if the Preſſure on the Fluid be greater than the uſual Weight of the Atmoſphere, the latent or Fluid-conſtituting Heat will remain the ſame, but its uncombined or ſenſible Heat, or its Temperature, and its vaporific Point, will be raiſed.—5th. That if the Preſſure on its Surface be leſs than that of the Atmoſphere, its Temperature and vaporific Point will be lowered.—6th. That the Quantities of Form-conſtituting or latent Heat, in the Steam, is much greater than that in the Liquid from which it riſes; but the Quantity of uncombined Heat, or the Temperature of both, is the ſame.—7th. That the latent Heat, in Steam, can neither be increaſed nor diminiſhed, while it retains its Form of Steam; but its Temperature may be raiſed from 212° to any Point, provided Veſſels could be got that would reſiſt its Expanſion.

From theſe Concluſions the Three following Corollaries follow:—1ſt. He that diſtils a Fluid, ſay Water, as if he were evaporating it in the open Air, cannot, let him urge his Fire as he may, raiſe the Temperature of the boiling Liquor above 212°.—2d. He that contrives to make the Preſſure on the Surface of his diſtilling Fluid leſs than that of the Atmoſphere, in other Words, diſtils in vacuo, will be able to raiſe the boiling Fluid into Steam, while its Temperature is below 212°.—While, 3d, He that does not allow the Steam to eſcape as faſt as it is generated, will, by increaſing the Preſſure on the Surface of the Fluid, be unable to raiſe it into Steam till its Temperature be as much above 212°, as is the Preſſure above that of the Atmoſphere.

I ought to apologize to the Committee, for having taken up ſo much of their Time, in endeavouring to lay before them the Subſtance of what is known of the Laws that regulate the Production of Steam. The only Excuſe I have to offer is, that without a Knowledge of what has already been ſaid, it will not be eaſy to underſtand what is to follow, concerning practical Diſtilling; which naturally divides itſelf into the Four following Queſtions:

Practice of Diſtilling.

1ſt. How can the greateſt Quantity of Heat be thrown into a given Quantity of Waſh, in the ſhorteſt Time, from the ſmalleſt Quantity of Fuel?

2d. How can the greateſt Quantity of Steam, at the loweſt Temperature, and in the ſhorteſt Time, be made to riſe, by this Heat, from that Waſh?

3d. How can that Spirit Steam be moſt ſpeedily converted into Whiſkey, and that Whiſkey cooled down, with the leaſt Loſs by Evaporation, to the Temperature of the Atmoſphere?

4th. Is Whiſkey, diſtilled *rapidly*, leſs pure or leſs wholeſome, *of Neceſſity*, than Whiſkey diſtilled from ſimilar Waſh, *ſlowly*?

The First of theſe Queſtions is of more Importance than many are aware of. Much has, of late, been done at ſome Diſtilleries to œconomize Fuel, and yet diſtil faſt; but much yet remains to be done; for the Waſte of Heat at all Diſtilleries, as will be ſhewn, is great.

Fluids do not tranſmit Heat rapidly. If a Bar of red hot Iron be plunged into Water, that Part of the Water, with which it comes in Contact, is ſuddenly converted into Steam; while the Temperature of the Water, not very far from it, remains the ſame. The nearer, therefore, all the Particles of a Fluid can be brought to the heating Power, the ſooner will they be heated; in other Words, the more Surface any Veſſel expoſes to Heat, the ſooner will the Fluid it contains be made to boil. There is, however, no obvious and proved Principle, againſt which Diſtillers have ſo much erred. The Sphere contains more Matter, and expoſes leſs Surface than any other Figure; yet, till of late, Stills were ſpherical in Scotland. In many Places in the Highlands of Scotland they are ſo ſtill; and if I be not miſinformed, they are very much of that Shape in England. There was an obvious Reaſon why Stills were globular, formerly, in Scotland. Private Families diſtilled Whiſkey for their own Uſe; and the Still they uſed was a large Pot, globular, that for culinary Purpoſes it might be capacious; and to this Pot, when they wiſhed to diſtil, they luted an occaſional Head. Had diſtilling never become a diſtinct Trade, and had not the Law ſtimulated Diſtillers to Invention, Stills in Scotland would have been Pots ſtill.

Still making, ſo far as relates to the ſaving of Fuel.

But it is not only true and evident, that pot-ſhaped Stills require more Time to boil than Stills of any other Shape, but that they require more Fuel. This, in any Country, is a Circumſtance that muſt increaſe the Expence of the Manufacture;

but, where Fuel is ſcarce and dear, it becomes an Object that deſerves very ſerious Attention. The Fact is as now ſtated. The Committee will ſee the Reaſon, when it is conſidered, that the ſpherical Bottom only of the Still being expoſed to the Heat, the Flame, riſing from the Fire beneath is not allowed to remain in Contact with the Still long enough to give out its Heat; nay much of it does not get to the Still at all, but is driven backwards rapidly, by the Air ruſhing over and through the Fire, and eſcapes by the Chimney.

When Diſtillers began to turn their Attention to this, ſome of them thought of immerſing their globular Stills in Flame; while others, who had large cylindrical Stills, either led the Flame round them in what is called a Wheel Flue, or they made the Flame divide behind the Still, and come round its Sides to a Chimney before the Still, in what they called a Bridle Vent. Theſe were great Improvements. They haſtened the heating of the Liquor in the Still, and œconomized Fuel, by forcing the Flame to remain longer in Contact with the Still; but they were found to be occaſionally attended with Inconveniences. Copper Stills cannot be made, like Caſt Iron Pots, of one Piece; the Edge of the Sole or Bottom is turned up; the middle Piece is fitted to that, by making the one overlap the other, and fixing them together by rivetted Nails; the Shoulder is added to the middle Piece in the ſame Way, and to this the Head is adapted; but it was found that the Heat fuſed the Heads of the Nails, and the outer Layer of the Copper at the Seam. It was alſo found that the Flame burnt out, as the Workmen ſay, the Side of the Still oppoſite to the Flue, if the Liquor was boiled down, ſo far, that the Flame could come in Contact with any Part of the Still above the Liquor; and as Waſh, however well prepared it may be, always contains much fæculent Matter, if any of that adhered to the Side of the Still, above the Surface of the Waſh, and oppoſite to the Flue, it never failed to be ſinged, and to communicate a bad Taſte and Smell to the Spirit produced, which no future Rectification could diſcharge. It likewiſe happened, ſometimes, when the Steam was raiſed faſter than it could eſcape, that the heated Bottom or Sides of the Still were blown out; and laſtly, if the Liquor was not agitated, and the Bottom ſcraped, particularly at the Time of emptying or filling the Still, the Sediment falling to the Bottom was burnt; nay the Bottom and Sides of the Still ſometimes got ſo much heated, during the Interval between diſcharging and charging the Still, that the Metal, being ſuddenly cooled within, while hot without, cracked like Glaſs, or the Firſt entering Waſh was burnt by the overheated Metal. Theſe were ſome of the Effects of attempting to diſtil rapidly, before the Apparatus was fitted for rapid Diſtillation; and till they were underſtood, and the Apparatus ſo altered as to remove them, much bad Whiſkey was made in the Lowlands; and at ſome Works, where the Apparatus is not fitted for rapid Diſtillation, bad Whiſkey is made yet.

To prevent the Adheſion and Singing of the Sediment upon the Bottom and Side of the Still, an Engine of a very ſimple Conſtruction was invented (vide Fig. 3.) It conſiſts of a perpendicular Shaft of Iron, which paſſes down through the upper Part of the Still; horizontal Arms are fixed to this Shaft, and to theſe Arms Chains are hung, reſting on the Bottom of the Still. When the perpendicular Shaft and its Arms are turned round, the Chains are dragged along, and not only agitate the Waſh, but prevent the Sediment from reſting on the Bottom or Sides.

The Bottom of the Still was next ſecured againſt the expanſive Force of the Steam, by making it concave towards the Fire, and convex towards the Steam. This in ſome Inſtances was carried too far, for though Care was taken to leave as much Liquor in the Still, as would prevent any Part of it from being burnt, yet this arching of the Bottom rendered it neceſſary that the Quantity of Waſh, left in the Still, ſhould be conſiderable; which was, in fact, occupying with ſpent Waſh the

Space that ſhould have been filled with Waſh containing Spirit. In the beſt conſtructed Stills I have ſeen, the Neceſſity of leaving Waſh in the Still has been leſſened of late, by providing for the free Eſcape of the Steam, and thereby rendering the Arching of the Still leſs neceſſary than formerly, and by enlarging the Diameter of the Charge and Diſcharge Pipes, and by placing the Charge Vat high, and by the Diviſion of Labour, all of which have now almoſt annihilated the Interval between the Charge and Diſcharge. But in ſo far as I have yet ſeen, there is only one modern Still ſo conſtructed and ſo placed that no Flame is permitted at any Time to be above the Surface of the Waſh, either during Diſtillation, or after the Diſcharge. This Still is almoſt flat in the Bottom. It is not ſet on Pillars, but hung over the Flame by Handles. The Coping of the Flue is on a Level with the Bottom of the Still, ſo that no Flame can touch any Part of the Side or Shoulder of the Still. The Committee will be able to form ſome Idea of the Extent of Surface which this Still expoſes to the Heat, when I ſtate, that the Stills, which were ſuppoſed to be on the beſt Conſtruction, are, in general, from Two to Four Inches deep at the Edge, and from Five to Eight Inches deep in the Center; but this Still is only Two and an Half Inches deep at the Center, and at the Edge it may be ſaid to have no Depth at all, for its Sole and Shoulder meet almoſt at an acute Angle. (vide Fig. 12.) The Effect is, that while from Two to Three Minutes are required to make other Stills boil, this Still boils in little more than Half a Minute. The Committee will not be ſurprized, that thoſe Diſtillers who have ſeen this Still at work, and obſerved that Two Shovels full only of Coals were required for each Charge, ſhould get Stills of the ſame Kind; but it is obvious, that even this Still, which is circular, does not expoſe the greateſt Bottom Surface poſſible; I therefore got another conſtructed, which was only Eighteen Inches wide, and Nine Feet long, and as ſhallow as the former (vide Fig. 15 and 16.); but for Reaſons I need not ſtate, it has not yet been tried. A Diſtiller who ſaw it, got one made ſomewhat like it, but being afraid to deviate ſo much from the common Form as I had done, he has made his Still only twice as long as it is broad, and its Head is like that of Fig. 12. This Still alſo has not yet been tried, becauſe it is leſs than his former Still, and, under the preſent temporary Law, the Exciſe think they cannot allow him to work with a Still leſs than his former Entry. Thoſe who have conſidered the Subject, and ſeen the Stills, are of Opinion, that as the long Stills not only expoſe more Surface, to the Heat, than the round ones do, but oblige the Flame, in travelling from the one End of the Bottom to the other, to remain longer in Contact with the Still, therefore there is Reaſon to expect that ſuch a Still will be made to boil ſooner, and with leſs Fuel than thoſe in Uſe at preſent.

But it is not enough that a Still be ſo conſtructed as to expoſe a large Surface to the heating Power, without Danger to itſelf or what it contains; the Furnace muſt be ſo conſtructed, that the Heat produced ſhall have its full and undiminiſhed Effect on the Still. This is a Subject which has of late attracted the Attention of ſome of the moſt ingenious and ſucceſsful Diſtillers in the Trade; but even at their Diſtilleries the Waſte of Fuel is great; in Furnace-building, much yet remains to be done.

Furnace building.

In many Places of the Highlands, as was formerly ſtated, the Still is placed on Two Stones, and the burning Fuel, which is Peat, is placed under the Still on the Ground. In other Parts of the Highlands, and all over the Lowlands, the Fuel, whether Peat or Coal, is placed under the Still in a Grate, built in a Furnace. There is, in general, an Iron Door placed in a Frame before the Fire, ſo that when this Door is ſhut, the greateſt Part of the Air that enters the Flue is obliged to riſe up through the burning Fuel, from the Aſh Pit. The following Facts will enable us to judge whether theſe Modes of burning Fuel be œconomical or not, for they will bring the Principle of Diſtillery Furnace-building before us. Without Air no inflammable Body will burn. Common atmoſpheric Air is compoſed of Two aeriſorm Fluids or Gaſſes, viz. of 27 Parts of vital Air or Oxygene, and 73 Parts of mephitic Air or Azote. If atmoſpheric Air be deprived of its vital Air or Oxygene, Candles will not burn in it, Animals die inſtantly in it, Fermentation will not go on it; it is then the oxygenous Part of atmoſpheric Air that is uſeful in Fermentation, Reſpiration, and Combuſtion. During Combuſtion, atmoſpheric Air is decompoſed, the oxygenous Part of it is abſorbed by the burning Body; but the Capacity of the new Compound, for containing combined Heat, is leſs than that of the Subſtances, of which it is compoſed, when ſeparate. At the Time therefore that the aeriform Fluid, Oxygene, unites with the inflammable Body, and is converted with it into a Solid, it gives out its Fluid-conſtituting latent Heat; and this Heat is in ſuch Abundance, that it burſts out into Flame, and now let looſe, ſpeedily diffuſes itſelf among all the Bodies around, changing the Form of thoſe Bodies, which the Preſſure of the Atmoſphere will allow to change, and raiſing the Temperature of others, which the Preſſure will not ſuffer, with that Degree of Heat, to aſſume a different Form. On the other Hand, the mephitic Air gets rarified by the Heat evolved, and flies off with the Moiſture of the inflammable Body, in the Form of Smoke.

While atmoſpheric Air can thus be decompoſed and evolve Heat, during the Combuſtion of inflammable Bodies, it readily abſorbs Heat from burning Bodies, if near them but not decompoſed by Combuſtion; as is manifeſted by the cooling Power of Wind; and at the ſame Time that it becomes rarified by this Heat, it does not tranſmit Heat eaſily and ſpeedily to other Bodies; as is ſhewn by ſurrounding a Furnace with Two air-tight Walls, incloſing a Space filled with Air, which is found to keep in the Heat much better than is done by a ſingle ſolid Wall, equal in Thickneſs to the Two, and the intermediate Space filled with Air.

Now theſe Things being underſtood, the Defects of the Diſtillery Furnaces, at preſent in Uſe, can no longer remain concealed. In the Highland Ingles, if they can be called Furnaces, the Air bruſhes through and over the Fire. That Part of the Air which paſſes through the Fire is decompoſed, and gives out its Heat; but the Flame produced, inſtead of riſing directly upwards, is carried backwards with the Current of mephitic Air, that is ruſhing backwards, through the Fire, to eſcape by the Chimney; while on the other Hand, that Part of the Air which is bruſhing over the Surface of, and in immediate Contact with the Fire, is decompoſed alſo; the Reſt, which is above and not in Contact with the Fire, inſtead of giving out, abſorbs Heat, with which it too ruſhes backwards towards the Chimney; while, being one of the worſt Tranſmitters of Heat, little, comparatively ſpeaking, of the Heat emitted by the burning Body is permitted to go to the Still. That this is really the Caſe is perceived when we look at the Flame of ſuch a Fire. Inſtead of riſing upwards it is bent backwards, and there is a dark Space between the Fire and the Still, filled with undecompoſed Air. (Vide Fig. 3.) Next, let it be ſuppoſed that a Diſtiller works with a Peat Fire, in a common Furnace; then as Peat contains leſs inflammable Matter in a given Bulk, and burns more rapidly than Coal, the Furnace muſt not only be large, to contain the Quantity neceſſary to raiſe a ſufficient Degree of Heat, but the Diſtiller muſt frequently open the Furnace Door to ſtir up the Fire, and very frequently to throw in more Fuel. But it is obvious, that every Time he opens the Door, he muſt permit Air to get in, ſome of which, indeed, will be decompoſed, as it bruſhes along the Surface of the burning Fuel, but the greateſt Part of it will not only carry off the Heat produced by the Fire, but prevent the Heat of the Fire from getting to the Still. Though therefore he who burns Peat in a Furnace, gets more Benefit of the Heat evolved, than he does who burns it in an open Ingle, he is far from getting the full Benefit of all the Heat which the Fuel yields.

Defects of Furnaces.

In the laſt Place, thoſe who burn Coals at their Diſtilleries, uſe, without doubt, a Fuel that contains much inflammable Matter in little Bulk, and of courſe they do not need to open their Furnace Doors ſo frequently as thoſe do who burn Peat; and therefore they get more the Benefit of the Heat their Fuel yields. But this Furnace Door never is, nor indeed can it be made Air-tight. Were it made to fit its Frame, ſo accurately, that no Air could enter, then, as the Aperture of any Piece of Metal is diminiſhed when the Metal is heated, and any Piece of Metal that fitted that Aperture, when cold, cannot, when expanded by Heat, enter the Aperture it fitted, when cold, the Door of any Furnace, if Air-tight, when cold, would not ſhut when heated. I have ſeen no Furnace Doors that did not loſe their Shape by the Heat, more or leſs, after they had for ſome Time been uſed. Nay, I have ſeen ſome Diſtillers ſo careleſs or ſo ignorant on this Point, as to have Holes bored in their Furnace Doors, which they ſaid prevented the Doors from cracking. Be that as it may, theſe Holes were patent Inlets to Air; and in looking through them, I have marked its Effect. The Space, beneath the Boiler, was black, being occupied by undecompoſed Air; and the curling Tops of the Pencils of Flame were bent backwards, and away from the Still. Granting, however, that Furnace Doors could be made and kept Air-tight, Diſtillers would ſtill be obliged to open the Furnace Door, and admit Air, when they had Occaſion to mend, to ſtir, or to damp the Fire. Nay, as almoſt all Coal contains Materials, which can either of themſelves, or by combining with the melting Bricks, form a glaſſy Slag or Dander, which adheres to the Bars of the Grate, and obſtructs the Paſſage of the Air from the Aſh Pit, through the Fire, they are obliged, in general once, ſometimes twice a Day, at ſome Diſtilleries, to take out the Fire altogether, and hew off this Dander with Iron Inſtruments. In the mean Time the Work is at a Stand; nay, goes on ſlowly for ſome Time thereafter; for it takes ſome Time before the Furnace can again be heated. In no Diſtillery, therefore, that I am acquainted with, does the Diſtiller derive all the Benefit from the Heat which the Fuel uſed by him, yields.

As the Committee, I perſuade myſelf, are convinced, that any Attempt to diminiſh this Waſte of Fuel, or to put the Diſtillers who uſe Peat more on a par with thoſe who uſe Coal, is not improper, I ſhall without further Apology deſcribe and ſhew a Drawing of a Furnace, conſtructed on a different Principle from thoſe in common Uſe, which, though deſigned at firſt for the bulky Fuel called Traſh, uſed in diſtilling in the Weſt Indies, is equally fitted for the burning of Peat, and will, it is hoped by the Diſtillers, who are now making Experiments upon its Principle, be, with a few Alterations, better adapted for burning Coal, œconomically, than any Diſtillery Furnace at preſent in uſe. (Vide Fig 4.)

New Furnace.

The Point held in view, in the Conſtruction of this Furnace, is, to render it impoſſible for any Air to get at the Still, that has not previouſly paſſed through the Fire, and given out its Heat, by Combuſtion; and in order to accompliſh this, the Grate is placed before and a little above the Bottom of the Still; above the Grate the Furnace is made like a Funnel; and into this Funnel the Fuel is thrown; below the Grate there is a ſmall Hole, to which a Plug is accurately fitted. The Mouth of the Fuel Funnel is covered with an Iron Lid, moveable on a Hinge, and that Lid, when let down, reſts all round on a ſunk Check, but has an additional Border or Flap of Leather, which projects a little Way over the Check, like a Valve; on the Top of the Chimney there is a Valve that can be raiſed or let down over the Mouth of the Vent, at pleaſure, by pulling a Cord. When the Fire is to be kindled this Chimney Valve is let down, the Plug is taken out of the Air Hole below, and the Air ruſhes up through the kindling Fuel; but no ſooner is the Plug put into the Hole than the Air attempts to ruſh down the Chimney, but is prevented by the valvular Lid there; the only Way left therefore by which it can enter is by the Funnel whoſe Lid is raiſed. It paſſes down through the Fire, and heats the Air beneath the Still and in the Chimney, till the Column of Air in the Chimney becomes ſpecifically lighter than that above the Funnel, and riſing up through the Chimney throws up the Valve, and continues to take this Courſe down through the Fuel and up the Chimney, ſo long as the Column of Air in the Chimney is lighter than that above the Fuel.

The Committee will ſee, that as all the Air muſt paſs through the burning Fuel on the Grate of this Furnace, no undecompoſed Air can get into the Flue, either to ſteal away Heat, or prevent the Flame from coming into Contact with the Still, which obviates all the Inconveniences of ill-conſtructed Furnace Doors.—2d. That no Fuel is unprofitably conſumed by opening the Door to ſtir or mend the Fire; for the Effect of the Fire on the Still, inſtead of being diminiſhed by opening the Door, is augmented.—3d. That inſtead of damping the Fire, as is uſually done in the common Furnaces, by opening the Door and admitting Air, or by throwing Water or wet Aſhes on the Fire, and thereby leſſening the Heat produced by the Fuel, by rendering it latent in Steam, the Fire is ſpeedily and effectually damped by letting down the Door or Lid of the Furnace, by which the Combuſtion of the Fuel is ſtopt, and the Evolution of Heat prevented. It may be ſaid, that when the Fire requires damping, there is not Time to wait till the Heat already produced be diſſipated; it muſt be ſpeedily carried off by opening the Door, and admitting cool Air, or by throwing in Water. But it is not conſidered that in the common Furnace, though the Door be opened, the Grate is open alſo, and that while the cold Air, admitted by the Door, is carrying off Heat, the Air entering by the Grate is producing Heat; nor is it attended to, that even when the Door of this new Furnace is ſhut down, and no Air permitted to enter, and of courſe no Heat generated, the Heat, already evolved, can be inſtantly diminiſhed by ſimply turning a Cock, and letting in upon the Fire, from a roſe-mouthed Pipe, entering beneath the Door or Lid, a Jet of Water.

It is ſcarcely neceſſary to obſerve, after what has been ſaid, that while the Heat in the common Furnace is in proportion to the Quantity of Fuel, the Heat in this Furnace is in proportion to the Quantity of Air admitted by the Lid; nor need I ſtate, that this Furnace is peculiarly adapted for Diſtilleries in the Weſt Indies; where the Fuel uſed is Wood or bruized Sugar Canes, Leaves, &c.; nor need I ſay that it will be eminently uſeful in the Highlands, where Peat, the Fuel uſed, is bulky alſo. It is more important to ſtate that this Furnace is not ſo well adapted for Coal as for Peat or for Traſh, as the Weſt India Fuel is called; for there is Reaſon to fear that the Heat excited in this Furnace, where no Air that is not decompoſed is allowed to enter, may, if Coal be uſed, melt the Bars of the Grate, or that the Bars ſhall be obſtructed by Dander. Experiments are now going on, to aſcertain whether theſe Fears be well founded or not; and I am confident, that though they be realized, it will not be difficult to find out an eaſy Method of removing a fuzed or obſtructed Grate, and ſpeedily ſubſtituting another, or Diſtillers will blow their Fires in the above deſcribed Funnel without any Grate with Bellows; for the Principle of this Furnace, however modified in the Application, is that of the Blaſt Furnace, adhered to rigidly in Practice.

Still making, in ſo far as it is connected with Evaporations.

Having thus conſidered how the greateſt Quantity of Heat can be thrown moſt rapidly, with Safety to the Still, and what it contains, from the ſmalleſt Quantity of Fuel, into a given Quantity of Waſh, we come to the Second Queſtion in practical Diſtillery, viz. How can the greateſt Quantity of Steam, at the loweſt Temperature, and in the ſhorteſt Time, be raiſed by this Heat from that Waſh? The following Circumſtances will furniſh an Anſwer.

1ſt. The old round Stills were deep, and the boiling Liquor in them expoſed very little Surface to Evaporation. It is obvious, that though a conſiderable Quantity of Steam is produced at the Surface of the Liquor, yet by far the greateſt

Shallow Stills.

Part is formed at the Bottom of the Still, and muſt ſtruggle up through the ſuperincumbent Fluid before it can make its Eſcape. The ſhallower, therefore, and the broader the Still is, the more eaſily will the Steam get away from the boiling Fluid.

If wrought faſt muſt not be charged too full.

2d. Steam is prodigiouſly more bulky than the Fluid from which it is produced; and, in its Formation, it ſuddenly expands. If there be not Room for its Expanſion, it cannot be formed; there muſt therefore be a Space in the Still, above the Surface of the boiling Liquor, for the Expanſion of the Steam; and the Size of this Space muſt be large, in proportion to the Celerity of the Diſtillation. Formerly, when they diſtilled ſlowly, in other Words, when a ſmall Quantity only of Steam was generated in a given Time, it was not neceſſary that the empty Space in the Still ſhould be large. They filled their Stills accordingly with Liquor more than Two Thirds, nay ſometimes Three Fourths full; but now, thoſe who diſtil faſteſt, find that their Stills boil over, or ſhoot, or run foul, as they ſay, if charged more than 1-3d or 2-5ths full. This muſt be kept in mind, when ſpeaking of the Number of Times any Still may be run off in an Hour or a Day; elſe a very falſe and exaggerated Idea will be formed of the Quantity of Work done in a given Time. Thoſe Diſtillers who think they will ſave Duty, by filling their Stills more than they can bear, never fail to find, in the end, that they loſe more by foul running, and by making bad Spirits, than they gain by ſaving the Time loſt in frequent diſcharging.

Muſt either have a high Head,

3d. Steam, in riſing from boiling Liquor, is apt to carry up with it Particles of the Froth or Scum, that may be on the Surface of the Liquor; therefore this Space, above the boiling Waſh, ſhould be high rather than broad and ſhallow, that theſe Particles, thus elevated, may get Time to fall back again into the Liquor, before the Steam deſcend into the Worm.

or a Froth and Ebullition quelling Machine.

4th. No boiling Fluid can be equally heated, at all Times, in every Part. Some Parts getting hotter than others, and ſtruggling to expand into Steam, riſe above the Surface, in the Form of Jets, ſometimes to a conſiderable Height; and if the Head of the Still be not high, they daſh over into the Worm, and defile the Product. The Diſtillers, in the Weſt of Scotland, have fallen upon a very ingenious Contrivance to keep down theſe Jets, and break the Bubbles of Froth on the Surface of the boiling Liquor. They have an Inſtrument in the Head of their Stills, which they call a Fly. (vide Fig. 13.) It is compoſed of Four perpendicular Leaves or Plates of Copper, fixed on the End of a perpendicular Shaft, that paſſes down through the upper Part of the Still, till it almoſt reaches the Surface of the boiling Liquor; theſe Arms or Wings are made to turn round in the Head, with great Velocity, the Shaft to which they are fixed being made to revolve on its Axis, by Machinery fitted to that End of it which is without the Still. Thoſe Stills that have high Heads ſtand leſs in need of this Apparatus.

Defects of the old faſhioned Stills.

5th. If the Aperture in the upper Part of what is called the Body or expanded Part of the Still, or if the Head and Pipe, leading from the Head to the Worm, be not large enough, to allow the Steam to paſs on expanded to the Worm, the Steam being elaſtic becomes compreſſed, and its Elaſticity being in proportion to its Denſity, it endeavours to expand in every Direction, and preſſes with increaſed Force on the Surface of the boiling Fluid, the Temperature and vaporific Point of which it raiſes.

6th. When a Still is charged, the Body, if not compleatly filled by the Charge or Liquor when firſt put in, is, in general, more than filled by the Time the Liquor begins to boil; for the Liquor, ſwelled by the Heat, commonly riſes up for ſome Way into the Head. It is therefore evident, that the Surface of Evaporation is not in proportion to the Area of the Still, but of the Steam Pipe that riſes from the

General Cauſes of ſoul running.

Still, and forms what is called the Head. Now ſince the Steam is produced, in greateſt Abundance, at the Bottom of the Still, where the Heat is applied, and ſince it riſes up through the Liquor almoſt in a direct Line, Part of it only can riſe oppoſite to the Aperture that leads up to the Head, the Reſt muſt impinge againſt the Shoulder of the Still, if we may ſo call that Part of the Still that ſtretches out from the Steam Pipe or Head to the Sides. Suppoſe then that Fig. 5. repreſents an old faſhioned Pot-Still, and that the Shoulders A, A, as frequently was the Caſe, are rounded and depreſſed at the Setting on of the Head B, it is obvious that while the Steam, generated at the middle Part of the Bottom C, will riſe up through the Aperture D, and meeting with no Obſtruction, will inſtantly fly up into the Head, the Steam generated at all the Points farther removed from the Middle of the Bottom than E, E, muſt impinge againſt the Shoulders A, A, and be not only confined there, but diſplace Liquor equal to its own Bulk. This diſplaced Liquor can eſcape no where elſe but by the Aperture that leads up to the Head, into which of courſe it muſt riſe as at F. Let it now be ſuppoſed that the Fire is urged, and that a great Quantity of Steam is generated in a given Time. This Steam, pent up beneath the Shoulders of the Still, and there accumulating, will, acting on the Principle of the forcing Pump, depreſs the Surface of the Liquor under the Shoulders of the Still, as repreſented in Fig. 6. and force it up into the Head, till at laſt it run over into the Worm. That this is in Reality the Cauſe of thoſe occaſional Guſhes of foul Running, which can be checked by damping the Fire, every Diſtiller, who has conſidered the Subject with Attention, will, I believe, allow; but it ſometimes happens, that damping the Fire does not check the foul Running; the Waſh continues to come over in a Torrent, till the Still be almoſt exhauſted. It has been ſuppoſed, that, in the former Caſe, the Quantity boiled over was ſmall, and could not fill the Area of the Steam Pipe, that deſcends from the Head towards the Worm; while, in the other Caſe, the Quantity of Liquor, forced up from the Still, was ſo great as not only to fill the Head but the deſcending Pipe, which then became a Syphon.

From what has been ſaid, it will be obvious, that it was and ſtill is impoſſible to work faſt and well with an old-faſhioned Highland Still. I have now to add what will perhaps appear more ſtrange, viz. that no Man can diſtil faſt and well with a flat Still, if there be not ſome Contrivance, within it, to direct the Courſe of the Steam, or, in the Shoulder of it, to facilitate the Eſcape of the Steam.

Defects of modern Flat Stills.

The more ſhallow and flat a Still is, the greater will be the Extent of the Shoulder; the greater, of Courſe, will be the Accumulation of Steam under that Shoulder; and the greater its Effect in forcing up the Liquor into the Head, and making the Still ſhoot or run foul (vide Fig. 7.); nay, if the Shoulder of the Still be very flat, it will be impoſſible to work it ſo faſt as a Highland Still. I had an Opportunity of ſeeing this fairly tried in a flat Still, the Shoulder of which had, by the Preſſure of the Brick Work above, ſunk down below the Level of the Edge. This Still could not receive more than the Half of an ordinary Charge, and even with that, the Fire was obliged to be kept low. This points it out as a Principle, that the Shoulder of a flat Still ſhould riſe from the Circumference towards the Center. But it will be obvious to the Committee, that only that Part of the Steam, which riſes up directly under the Aperture that leads up to the Head, can get freely away; the reſt muſt occupy Space, in proportion to its Bulk, under the Shoulder, as repreſented in Fig. 7; and ſo great is the Effect of this Steam in making the Still run foul, that many Diſtillers who had got flat Stills after the Committee's Report was publiſhed laſt Spring, laid them aſide again, and ſtrongly inſinuated that thoſe who did uſe them, were not working ſo faſt with them as was ſaid, nay, that they were working with other Stills ſecretly, and holding out theſe flat Stills only as a Blind. There was however one Circumſtance ſtated in the Evidence given by Mr. Whyte, that attracted the Notice of ſome of the more conſiderate Part of the Trade, and

App. Diſt. Rep. 1798, Pa. 97.

Ingenious Contrivance to remedy a Defect in Flat Stills.

and led to the Suſpicion that thoſe who could charge flat Stills well, and run them off in Eight Minutes, as ſtated in Mr. Whyte's Evidence, muſt have ſome Contrivance within theſe Stills, which enabled them to work ſo faſt. The Circumſtance ſtated by Mr. Whyte was, that in examining one of theſe Stills " he found a thin Plate of Copper over the Whole of the Iron Work which was in the Still, and ingeniouſly fixed on the croſs Bars, within Side the Still, and went round with the Iron Work when charging and diſcharging the Still; but whether this had any Effect in accelerating the Proceſs of Diſtillation, or to prevent the Still running foul," Mr. Whyte adds, " he could not pretend to ſay." Some Diſtillers immediately got a ſolid Plate put into their Stills; but they found Things went on rather worſe than before; others put in a Plate, perforated with many ſmall Holes, but ſtill they found it did no good. On thinking on this Subject, it occurred to me, that a ſolid Plate, if ſtretched acroſs from Side to Side, muſt, by preventing the Steam from riſing from the Bottom, where it is moſt copiouſly produced, burſt the Still; and if it was concave below, but did not reach to the Sides of the Still, it would act in no other way than by accumulating the Steam in the concave Space beneath it, and in Effect diminiſh the Capacity of the Still, in proportion to the Extent of that Space; while, on the other Hand, if the Plate be perforated with Holes, the Steam paſſing up through theſe Holes, would occupy the ſame Space, under the Shoulder of the Still, that it would have done, had there been no Plate in the Still. But, it ſeemed to me obvious, that if a Plate be placed in a Still, immediately above the Chains; and if this Plate be not only very concave, but have a Hole in its Middle, almoſt as large as the Aperture in the Shoulder leading up to the Head; and if this Plate do not ſtretch ſo far as to touch the Sides of the Still, then the following Effects would follow. The Steam that is generated at the Bottom of the Still, immediately below the Aperture, in the Plate, would riſe up through the Aperture, and paſs directly up, without any Obſtruction, into the Head; but all the Steam that was generated, beneath the concave, ſolid Part of the Plate, would, in its Aſcent, impinge againſt the Plate, and be directed upwards along its concave Surface, towards the Hole in its Center, and without being allowed to get up and lodge beneath the Shoulder of the Still, and preſs upon the Liquor, forcing it up into the Head, would aſcend, in a direct Line, up into the Head. It alſo ſeemed evident, that as the Quantity of Liquor beneath the Plate was, or might be leſs than what was above, and being at the ſame Time more heated, it alſo would aſcend through the Hole in the Plate, and being ſpecifically lighter, would get to the Top of the Liquor in the Still, and there diffuſe itſelf, while the Reſt of the Liquor would ſink down, over the Edges of the Plate, and ſupply the Place of the Liquor that had aſcended, ſo that there would be a conſtant Current in the Liquor, in the Still; the heated Liquor aſcending through the central Hole, and the denſer Liquor deſcending by the Sides, and ſweeping along under the Plate, rendering this a Kind of double Still; the under one for generating Steam, the upper one for ſuppling Liquor. And I even ſuppoſed, that a Still of this Kind might be brought ſooner to yield Steam, than one without a Plate; for the Liquor under the Plate being ſmall in Quantity, would ſoon be heated; and riſing in a Jet, in the central Part, would throw off Steam before it could be diffuſed among and cooled by the Reſt of the Fluid.

Effect of this Contrivance.

Having thus reaſoned concerning the probable Effects of a Plate of this Kind, and though I never have, even to this Day, ſeen a Plate of this Kind, I got a Drawing made of ſuch a Plate, as I imagined would produce the Effects I have mentioned; and from this Drawing, (vide Fig. 3.) and the Deſcription I gave of it, Mr. Glen, a Diſtiller near Linlithgow, got a Flat Still, containing ſuch a Plate made. The Effect was, that it enabled him, with the ſame Capacity of Still, to do, Weekly, Three Sevenths more Work than he had done before; and by this Time, when his Men have got acquainted with the Method of managing the Still, I ſuppoſe he is doing more. Theſe Plates are now becoming common.

Having

Another Contrivance.

Having aſcertained the Effects of this Plate, I was encouraged to perſevere in bringing to a fair Trial another Method for preventing the Steam from lodging under the Shoulder of the Still, and for facilitating its free Eſcape; which Method had, for many Years, engaged my Attention. The Firſt Time I went to ſee the Diſtillery of Mr. Millar, a Diſtiller at Craigend in Stirlingſhire, I found him fitting a new Still to work. Of this Still I had correct Drawings made, (vide Figs. 8. 9. 10.) with a View not only to render the Subject of Diſtilling more intelligible, but that the Committee might have ſome Idea of the Spirit and Ingenuity of the Scotch Diſtillers. Figure 8. a. a. a. ſhews the Still repreſented as cut down through the Middle. The Flame, after being led round the Bottom of the Still, by Means of an interpoſed Brick-work, is carried up through the very Center of the Still in the large Pipe b. It is then carried, on the Shoulder of the Still, around the Steam Pipe c; and allowed, at laſt, to eſcape by the Chimney d. The Steam Pipe c. ſuddenly expands into the Baſon e. on the Top of which is the Sight or Soap-hole f. with its Plug g. From this Baſon the Steam riſes through the Pipe h. which in Fig. 9. is marked *b.* This Pipe expands into the circular Flat Baſon c. and from this riſes the Pipe d. which conveys the Steam to the Worm. It was judged prudent to try how this Still would work with a moderate Fire, and without the Lid of the Baſon c. or the Pipe d. The Liquor roſe up, boiling with great Noiſe, in the Baſon a. and Pipe *b.* and was at laſt thrown up with prodigious Violence, to a great Height, while every one tried to get out of the Way, as faſt as he could.

Its Effect.

The radical Defects of this very ingeniouſly contrived Still are, 1ſt. That the Flame comes up on the Seams, and empty Part of the Still; 2d. That the Steam is carefully confined, beneath the extenſive Shoulder of the Still; and 3d. That the Steam Eſcape-Pipe is too ſmall, and placed in a very improper Situation. This led me to call Mr. Millar's Notice to the Principle which had long engroſſed my Attention; viz. to give the moſt free and direct Eſcape to the Steam; and after mentioning to him that Monſ. Beamé had contrived a Still that had many Apertures in the Head, and that he had found that the more of theſe Openings he made the faſter did the Diſtillation go on, Mr. Millar ſet about conſtructing another very Flat Still, on the Principle of giving Exit to the Steam at as many Points in the Shoulder of the Still as poſſible. Fig. 11. is a Bird's Eye View of the Apertures in the Shoulder of this Still, before the Pipes be fitted into them. Fig. 12. is an Outſide View of the Still, with its external Machinery. Fig. 13. is a perpendicular Section, ſhewing the central Pipe, large below and tapering as it riſes perpendicularly upwards. The lateral Pipes are oblique, truncated Cones, flattened at the Sides, as they aſcend, to open into the central Pipe. Immediately above that Part of the central Pipe, where the lateral Pipes enter, the Jet and Froth-breaking Fly plays, while the Liquor-agitating and Sediment-ſcraping Engine is worked, by Machinery, below. The Depth of the Body, as was formerly ſtated, is only 2½ Inches at the Center; and at the Sides, the Sole and Shoulder meet at an acute Angle. No ſooner was this Still ſet to work than it was evident, that the Principle on which the Shoulder was conſtructed was juſt; for though the Body and Head held 52 or 53 Gallons only, the Still could work with 22 Gallons of Waſh, if the Workmen were careful; but ſteadily and without foul running, for a Day together, with 20 Gallons; and the Time between Charge and Charge was only Three Minutes at an Average. I have, however, ſeen this Still charged and diſcharged 21 Times within the Hour. In a Letter, which I received a few Days ago from Mr. Millar, he informs me, " that he has made a new Still, of the ſame Kind, that contains only 40 Gallons in the Body and 3 in the Head, 43 Gallons in all; and that the State of working with this Still is as follows: From the Commencement of the Charge till the Word is given to let off, 2¼ Minutes; Time of diſcharging, ½ Minute; making the Time of charging, running, and diſcharging, 2¾ Minutes only, which is almoſt 22 Times in an Hour. The Quantity

New Still.

Its ſurpriſing Powers.

tity of the Charge of Waſh is 16 Gallons, which is Two Fifths of the whole Content, or 2½ Gallons more than One Third full. The Charge of Low Wines is 24 Gallons; the Time of diſtilling from 9 to 10 Minutes." This, in ſo far as I know, is the faſteſt going Still in Scotland; and when I ſay Scotland, I believe I may ſay the World. I am of Opinion, however, that Steam may be raiſed from Liquor in a Still, yet faſter. The Shoulder of Mr. Millar's Still might be greatly improved, if inſtead of having any flat Surface expoſed between the Pipes to the Steam, theſe Spaces were made double-inclined Planes, as repreſented in Fig. 10. where the Steam, impinging againſt a ſharp Edge, would be inſtantly directed, without Impediment, up into ſome one or other of the Pipes, along a ſuddenly-riſing inclined Plane; and in Fig. 15. the Committee will ſee a Section of the long flat Still, formerly mentioned, which expoſes more Surface both to the Heat and Evaporation than any yet in Uſe, and provides, in the moſt compleat Manner I have as yet been able to deviſe, againſt the lurking of the Steam under the Shoulder of the Still.

Improvements on this Still.

The neweſt Still.

The Committee will likewiſe remember, that when ſpeaking concerning the Effect of the Preſſure of the Atmoſphere, in preventing Solids from becoming Steam, till they paſs through the Range of fluid Temperature, it was ſtated, that in proportion as the Preſſure of the Atmoſphere, on the Surface of a boiling Fluid, is diminiſhed, the lower will be the Temperature of that Fluid, and of the Steam riſing from it, when it does riſe in Steam; but the latent, or form-conſtituting Heat, in Steam, will be the ſame, whether that Steam be raiſed at 32° or 212°; that is, in the open Air or in vacuo. What Advantage then, it has been ſaid, can be got by diſtilling in vacuo; if the Steam formed in vacuo, contain as much latent Heat as is contained in Steam formed in the open Air? Is it no Advantage, that the boiling Point of a Fluid, in the moſt perfect Vacuum that can be formed by the Air Pump, is 120° lower than its boiling Point, in the open Air? If Water, the boiling Point of which is 212°, in the open Air, can be made to boil in vacuo at 92°, is it not evident, that the Fuel and Time, neceſſary to raiſe its Temperature and the Temperature of the Steam that riſes from it, from 92° to 212°, will be ſaved? or will it be no Advantage, if the Steam be drawn from the Still as faſt as it is formed? or that the Accumulation of Heat in the Liquor, by the Compreſſion of Steam, ſhall be rendered impoſſible? But it may be ſaid, that ſuch a perfect Vacuum cannot be formed. I know it. But in ſo far as a Vacuum can be formed, will not the Advantages reſulting from it be as ſtated? But it has been ſaid, that it is impoſſible to make the Joints of a diſtilling Apparatus Air-tight; or, ſuppoſing that could be done, it would be impoſſible, conſidering the Rapidity with which Diſtillation is now carried on, to produce the Vacuum, before the Temperature of the Liquor would riſe to the ordinary boiling Point. Both of theſe Poſitions only go to prove, that thoſe who bring them forward do not know how to effect, what they thus would ſay cannot be done. There is a Diſtiller, who, if permitted and encouraged, will very ſoon ſhow, that it is both poſſible and beneficial to diſtil in vacuo. But it may be, nay, has been ſaid, that it would not be proper to permit diſtilling in vacuo. That is a very different Queſtion; and it is preſumed, thoſe who bring it forward will not refuſe to lay before the Committee their Reaſons for holding this Opinion.

Diſtilling in vacuo.

Will it injure the Quality of the Spirits? Where are the Proofs that it has ever done ſo? or, What is the Probability that it will do ſo? Will diſtilling with a low Heat injure the Spirit produced? or, to make good ardent Spirit, is it neceſſary that atmoſpheric Air be admitted freely to its Steam? No.—Will it diminiſh the Quantity of Spirit got from the Boll? Does not the Air, which is forced off by the riſing Steam, carry with it a Part of that Steam? Would it diminiſh the Product, if that Air were abſtracted, before the Steam began to riſe? or would it be waſte, if all the Steam that frequently blows out at the Nozzle of the Worm, were ſaved? or, would it increaſe the Expences of the Manufacture? If it ſave

Fuel, but above all, if it ſave Time, how can the Expences of the Manufacture be increaſed? But it may be ſaid that it will give a conſiderable temporary Advantage to ſome Individuals in the Trade. The Committee will judge of that, when they come to conſider whether it be poſſible to prevent the Price of Spirits from ſinking too low, or to collect an equal Duty, if the Trade be not put and kept, as much as poſſible, on a Par. At preſent, therefore, I ſhall proceed to ſtate the laſt Method that occurs to me, by which the Riſe of Steam, in diſtilling, may be increaſed; which is, by leading the Steam Pipe, in its Paſſage to the Worm, through the Veſſel in which the Waſh or Low Wines of the next Charge is contained. But as I am informed that ſome Diſtillers, finding that the Heat of the Steam raiſed the Temperature of the Waſh up to the boiling Point, fitted a Worm to their charging Vat, and thus enjoyed the Benefit of Two Stills, while they paid Duty only for One, I ſhall forbear to ſay more of a Practice, which, though it would evidently diminiſh the Time and Expence of diſtilling, would be an Inlet to Fraud.

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The only other Circumſtance I ſhall mention, with regard to the Generation of Steam, is, that Diſtillers find their Stills work quietly, as they call it, when they put a certain Quantity of Soap among their Waſh, in the Still; but if they do not add Soap, the Ebullition is violent, and the Still is very apt to run foul. I have been earneſtly ſolicited, by many Diſtillers, to turn my Attention to this Circumſtance; and to help them, if poſſible, to get quit of the Soap altogether, or to direct them to ſome cheap and leſs nauſeous Subſtitute for Soap. They have been able to give me very little Aſſiſtance in this; for, except knowing from Experience that the Still runs foul, without Soap, and that they can charge more when they uſe Soap, they have not been able to tell me more. It is obvious, however, that there muſt be ſomething preſent, when no Soap is uſed, that can produce Commotion in the boiling Fluid, and which Soap is able to prevent or correct. It cannot be Heat; for Waſh containing Soap is more denſe, and capable of containing more Heat than the ſame Waſh without Soap; it muſt therefore be ſomething with which Soap can combine or which Soap can deſtroy. It was formerly mentioned, that the Alkali of the Soap combines with the Acid of the Waſh, and that the Oil is ſet free. The Oil ſwimming on the Surface of the Waſh may have ſome Effect in reſtraining the Jets of Ebullition. I learn, that in the Highlands they ſometimes put Butter into their Waſh in the Stills. But, for many Reaſons, I ſuſpect that it is the Acid, in the Waſh, which cauſes all the Commotion and foul Running, when no Soap is uſed; and that when Soap is uſed, this Acid is converted, by the Alkali, into a neutral Salt, that does not riſe in Steam. And here it will be alſo remembered, that the Spirit got from acid Waſh was ſtated to be a Kind of Æther, more fragrant than ſimple ardent Spirit. I have now to add, that this Spirit, while in the State of Steam, is more volatile and bulky than the Steam of the ſame Quantity of ardent Spirit. When therefore no Soap is uſed, in diſtilling Waſh, a greater Space, above the boiling Liquor, and beneath the Shoulder of the Still, will be occupied by the ætherized Steam, which then riſes, than can be occupied by the leſs bulky Steam of ardent Spirit, that riſes from Waſh that is either not acid, or in which the Acid has been neutralized by Alkali. The Effect of courſe muſt be, that the boiling Liquor will be more forced up into the Head or over into the Worm by ætherized Steam, than by the Steam of ardent Spirit. I am induced to think the above Explanation juſt, when I reflect, that little or no Soap is uſed in diſtilling Low Wines; and that the leſs Acidity there is in Waſh, the more quietly does it diſtil; but I am almoſt convinced, when I reflect, that while Mr. Millar wrought with a common Still, with one Steam Eſcape-Pipe only, he was obliged to uſe as much Soap, at every Charge, as his Neighbours; but now that he has prevented the Steam from accumulating ſo much as formerly, under the Shoulder of his Still, by having made many Outlets through which it can eſcape, he does not need to put in above One Third of the Quantity of Soap he found it neceſſary to uſe formerly. And were the Eſcape of the Steam more free than it is, and would he increaſe the Capacity of the Pipes and Head a few Gallons,

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Gallons, I am of Opinion that he could diſtil as faſt, as he does now, without any Soap at all. This would indeed increaſe his Entry, and oblige him to pay more Tax than he does at preſent; but it ſhould be remembered, that he would pay nothing for Soap; which the Committee will, I dare ſay, be ſurprized to learn would be a Saving, that would pay more than the Duty on his increaſed Entry. Mr. Stein informs me, that for the Soap uſed at his Two Stills of 141½ Gallons each, he paid laſt Year £. 1,500. This, I find, was at the Rate of 7 *d.* per Boll. I am the more anxious to turn the Attention of Diſtillers to this View of the Subject, becauſe, as was formerly ſtated, the Alkali in Soap, by neutralizing the Acid that is in or may be put into Waſh, ſeems to be the Cauſe of the Difference between the mild, fragrant, Highland Whiſkey, and the harſh-taſted and pungent Lowland Whiſkey; and becauſe Spirit, as every Diſtiller well knows, can combine with a certain Proportion of Oil, and in reality does combine with a Part of the Oil that is let looſe from the Soap, and gets thereby the very Smell and Taſte of Soap. I am decidedly of Opinion they would make better Spirit were they to lay aſide the Uſe of Soap altogether.

Reaſons why Soap ſhould not be uſed.

The Committee have now before them, in ſo far as I can at preſent recollect, the moſt material Parts of the Information I can give, with Regard to the Methods now in Uſe, or that may be practiſed, to raiſe, in a Still, the greateſt Quantity of Steam, from a given Quantity of Waſh, by a given Quantity of Fuel, in a given Time.

Condenſation of Steam.

I now proceed to the Third Queſtion, viz. How can a given Quantity of Steam be robbed of its Heat, and be thereby converted moſt ſpeedily into a Liquid, and how can that Liquid be cooled down, moſt ſpeedily, without Loſs by Evaporation, to the Temperature of the Atmoſphere?

Apparatus.

After the Steam has been allowed to riſe, for Reaſons formerly given, to what is found to be a proper Height, the metallic Pipe in which it is confined is made to deſcend towards the Refrigeratory; and there it convolutes ſpirally, turning narrower as it deſcends, till it is made to come out and terminate with an open Mouth at the inferior Part of the Refrigeratory. It is, from its convoluted Appearance, called the Worm. The Refrigeratory, which is a very large barrel-ſhaped wooden Veſſel, ſtanding on End, and open above, is filled with cold Water. The Worm, being Metal, tranſmits Heat with Facility; the Heat, therefore, that is in the Steam which is contained in the Worm, paſſes through the Metal into the cold Water in its Vicinity, which, becoming heated and rarified, riſes up to the Surface, and is allowed to run off at the Brim, while a conſtant Supply of cold Water is ſent into the Refrigeratory below. The Steam, then, when it enters the Worm, is robbed in Part of its Heat by the Water that ſurrounds the Worm there. As it deſcends, it comes into a Medium that is colder than that which it left, till at laſt it is not only robbed of its latent or form-conſtituting Heat, and converted into a Liquid, but that Liquid is robbed of its ſenſible Heat, and is, when it runs from the Nozzle of the Worm, almoſt of the Temperature of the Atmoſphere.

It is found, that if the Coils of the Worm be too far removed from one another, the Liquid, formed by the cooled or condenſed Steam, as it is improperly called, runs off before it be ſufficiently cooled; and much of it combines with the Air, and flies off by what is called ſpontaneous Evaporation. On the other Hand, if the Coils of the Worm be too near one to another, or which more frequently happens, if any Part of the Worm be lower than the Part immediately beyond it, and nearer the Nozle, then the diſtilling Spirit lodges there; or, which is worſe, the Waſh, when the Still happens to run foul, lodges there, and becomes a Source of Pollution to the Spirits that follow, till it be gradually and compleatly waſhed away. The Committee will ſee that the Area of a Worm muſt be ſo large as to allow Room for the Steam. But they will alſo obſerve that the leſs the Area of the

Worm, the greater will be the Surface, which, in proportion to the Quantity of Steam contained, it will expoſe to the Water. A Worm may be made ſo large, that the central Particles of Steam, in it, ſhall be beyond the Reach of the cooling Power. This has led ſome Diſtillers to make their Steam Pipe divide and form Two Worms, while others have flattened their large Worms, and thereby diminiſhed their Capacity, while they increaſed their Surface. A flat Worm is weaker than one that is cylindric; although the Thickneſs of the Metal in both may be the ſame; and is, on that account, more apt to have its Sides ſqueezed together by the Preſſure without, when the Steam, in the Still, is ſuddenly condenſed by the cold Charge. This happens when the Plug in the Soap Hole is not taken out, to allow Air to enter when the Charge is admitted. The Steam in the Still being ſuddenly condenſed by the Charge, a partial Vacuum is formed in the Still, and before the Air can ruſh up through the Worm, to reſtore the Equilibrium, the Sides both of the Worm, if flat, nay ſometimes though cylindrical, as alſo of the Still are preſſed in. A flat Worm and Still, however, can be made ſo as to allow a Vacuum to be formed within them, and yet retain their Shape. When more than One Worm is uſed, if Care be not taken to make them of an equal Length, and to place them in ſimilar Circumſtances with regard to the cooling Medium, the Spirit begins to appear ſooner at the Nozzle of the one Worm than of the other. I have lately ſeen a Still with a double Worm, in which it uniformly appeared, by one Worm, that all the Spirit had riſen from the Still, One Fourth of a Minute ſooner than Information was given of this by the other. Whoever therefore uſes a double or triple, &c. Worm, ſhould either make them all to iſſue from the Refrigeratory, and terminate ſeparately, or if he do make them unite and form One Tube, before their Termination, he ſhould have ſmall Tubes with Stop-cocks from each, by which he may, at pleaſure, aſcertain the State of Diſtillation in them all.

The Committee will alſo perceive that every Worm muſt be of a conſiderable Length. It is not only neceſſary that the Steam be contained in the Worm, till it be robbed of its Heat, and converted into Spirit; but that Spirit, as it is running along the Worm, muſt have Time to be cooled alſo. They will from theſe Facts underſtand, that if any Diſtiller be ſo unfortunately ſituated, that he cannot have a large and conſtant Supply of Water, as is the Caſe at Lochrin, the Worm muſt be both large and long; whereas, if the Diſtiller can lead a Rivulet into his Refrigeratory, as can be done at Kilbagie, the Steam will be ſpeedily condenſed, high up in the Worm, which of courſe may be leſs in diameter, and the Spirit will be cooled before it has run far, ſo that the Worm may be ſhort; and they will be able to judge how far it would be juſt or equitable, to lay the Duty on the Worm, as well as on the Still; for they will ſee, that while one Diſtiller may be able to work with a Worm of 100 Gallons Capacity, another, with a ſimilar Still, will require a Worm of 1,000.

Defect in the Apparatus.

But there is another Circumſtance which merits more Attention than I find has been given to it. Steam is ſpecifically lighter than atmoſpheric Air. It endeavours to aſcend; but as Worms are conſtructed it is forced to deſcend. The Effect is, that inſtead of flying off, as it is allowed to do in the open Air, it ſtruggles to retain its place, high up in the Steam Pipe and Worm, and by the Reſiſtance which it gives to the Aſcent of the next formed Steam, increaſes the Preſſure on the Surface of the boiling Liquor, the Effects of which have been ſtated already. I would therefore ſubmit it to the Conſideration of Diſtillers, whether it would not be proper to lead off their Steam from the Still Head horizontally, and while they formed their Pipe ſo that its under Side ſhould be a gradually deſcending inclined Plane, its upper Side ſhould be a dead Level. This would make the Tube encreaſe in Capacity, as it receded from the Still; but it is not neceſſary that it ſhould continue to be cylindrical. Its Sides ſhould be flattened, by which its Capacity would be diminiſhed, in proportion as it recedes from the Still. And after it has got ſo far, as it is found from Experience that the Steam extends, the Remainder of it, in which the Spirit only is to be cooled, may be an ordinary but ſmall Worm.

Steam Engine may be adapted to a Still.

It has been propoſed to adapt a Steam Engine to a Still. There is no Difficulty in effecting this; nay, it may be ſaid to be already accompliſhed, for Mr. Cartwright's Steam Engine is a Still and Steam Engine conjoined; and it may be alſo obſerved, that a Steam Engine fitted to a Scotch faſt-going Still, would have great Power; for the Quantity of Steam that riſes from theſe Stills in a given Time, is prodigious. There can be no Doubt that ſuch an Engine could grind the Malt, turn the Maſh-ſtirring Machine, work the Pumps, &c. and it is, I think, likewiſe obvious, that under Survey it would aid the Exciſe in detecting Frauds; for it would ſhew when the Still was at Work. But however convenient and economical ſuch a Steam Engine Sill might be in England, where the Diſtiller may work when and how he pleaſes, it never can be profitably uſed in Scotland, where the Diſtiller works againſt Time. For as the Steam would be pent up in the Still, during the Half of the Time the Beam of the Engine makes a Stroke, the Diſtiller would loſe that Time; beſides, as the Heat accumulates in the Waſh, when the Steam is not allowed to eſcape, it is to be feared, that the Sediment would be frequently ſinged, and that of courſe the Spirit produced would be tainted with Empyreuma.

Caveat.

Copper Worms.

It has been ſaid that Copper Worms are harmleſs; for Verdigris is not formed on Copper heated by Steam. Verdigris cannot be formed except the Copper be moiſt and in contact with Atmoſpheric Air. It is the Oxygene of the Air that combines with the Copper, and ſorms the Verdigris, which is an Oxid of Copper; but if a Worm can be kept full of Steam, no Air can get into Contact with the Copper, and of courſe no Verdigris can be formed. But is this the Caſe? Does not the Air ruſh up the Worm, every Time a partial Vacuum is formed, by the Condenſation of the Steam in the Still, by the new Charge; and is not this Air ſeen coming off in Guſts, before the Steam that riſes from that Charge? But I would place this Matter in a ſtronger Point of View. It is allowed by all, that Verdigris forms on Copper that is moiſt and cold. Now is not all that Part of the Worm, through which the Spirit has to paſs, not only moiſt but (eſpecially near the Nozzle of the Worm) cold. And I would here refer to the Evidence that was given by the Exciſe Officers, and by the Diſtillers themſelves, laſt Year, which proved that this Verdigris is, in reality, formed there, for they have found that it ſmeared the Cloth, Green, with which they wiped the Nozzle of their Worms. Verdigris is a Poiſon; but whether it ever be diſſolved in ſuch Quantity in Spirits diſtilled in Copper Worms, as to be very deleterious, I cannot ſay.

Appx. Diſt. Rep. 1798, p. 96 and 145.

Tin Worms.

It has alſo been ſaid that Copper Worms tranſmit Heat faſter than Worms made of Block Tin. I am not prepared to ſpeak on that Point. They can be made thinner than Tin Worms; for Tin is a ſofter Metal; but I very much doubt whether a Tin Worm would not condenſe Steam as faſt as a Copper Worm of equal Thickneſs. At any rate I think the Difference would be ſo trifling as not to warrant the Uſe of ſuch a dangerous Metal.

It has alſo been ſaid that Copper Worms are cheaper, and endure more Fatigue, and laſt longer than Tin Worms. That I perfectly underſtand; but the Committee will judge whether this Circumſtance, which is an Advantage without doubt to the Diſtiller, can counterbalance the Danger the Public runs of being injured by the Verdigris ſuch Worms may produce.

Appx. Diſt. Rep. 1798, p. 145.

Lead Veſſels.

There is ſcarcely any Poiſon more virulent than Sugar of Lead, which is a Compound of Vinegar and Lead. Accidents happen frequently from the Uſe of leaden Veſſels, in which any Thing containing Vinegar is kept. It has been ſhewn, that even the moſt carefully fermented Waſh contains Vinegar. The Uſe therefore of any leaden Utenſil about a Diſtillery is dangerous.

Iron Veſſels.

Block Tin and Iron may be uſed, for they, though taken in conſiderable Quantities into the Stomach, are harmleſs. And now that we are ſpeaking of the Cauſes that affect the Quality of the Spirit we may take up the 4th Queſtion propoſed, viz.

4th. Whether is the Spirit produced by rapid or by ſlow Diſtillation the moſt pure and wholeſome?

Occaſional Cauſe of Impurity in Spirits.

From what was ſtated formerly concerning the Heat in Fluids, boiling in the open Air, the Committee will underſtand how impoſſible it is to raiſe the Temperature, either of the boiling Liquor, or of the Steam, above a certain Degree; but that it may be accumulated in both ſo much, if the Steam be not allowed to eſcape, that the Sediment will be decompoſed, its Gaſſes let looſe, and new Combinations formed; the Reſult of one of which is the Appearance of a fœtid heavy Oil, which has been called Empyreumatic Oil. The Queſtion then comes to be, Is the Steam, during rapid Diſtillation, ever ſo much confined, that the Heat is accumulated to ſuch a Degree as to produce this Effect on the Waſh? I have no Heſitation in ſaying, that it is not. This is a Fact, that can be aſcertained by the Thermometer, even when the Still is running foul; at which Time the Steam is pent up, and preſſes moſt on the Surface of the Liquor, the Heat of the Waſh is but a few Degrees above the boiling Point; but Empyreumatic Oil does not appear till the Heat be ſo great as to burn the Sediment. To what then can the Empyreumatic Smell and Taſte, which ſometimes is obſervable in Spirits, be owing? It is becauſe the Sediment is ſometimes allowed to adhere to the Bottom and Sides of the Still, or becauſe the Bottom of the Still is by ſome Diſtillers left bare, and becomes almoſt red hot, during the Interval between the Charge and Diſcharge; and becauſe the Flame, in ſome Furnaces, is allowed to come up on the Still, above the Level of the boiled-down Waſh. In all theſe Caſes, the Sediment may, and often is burnt, and Empyreumatic Oil may be, and is formed. But the Committee muſt be convinced, that the Adheſion of the Sediment is more likely to happen in Stills that uſe no Engine, for agitating the Liquor and ſcraping the Bottom of the Stills, than in thoſe fitted up with ſuch Engines, and to the Bottoms only of which the Flame is applied. Now the Highland and ſlow-working Lowland Stills are of the firſt Kind, and the faſt-working Stills are of the Second. And as for allowing the Bottom to be, at any Time, uncovered with Waſh, Diſtillers are becoming Daily more and more ſenſible of the Impropriety of raiſing the Center of the Bottom of the Still too high, and of the Propriety of leaving as much ſpent Waſh in the Still, as will cover the upper Surface of the Bottom compleatly; for to a Diſtiller, who works faſt, the burning of a Still is a ſerious Loſs. And I can ſay, that the Spirit made by Mr. Millar's Still, which works faſter than any in the Trade, is free from Empyreumatic Taint.

Cauſe of Empyreuma.

Moſt frequent in deep Stills.

The Committee will alſo be able to judge, from the Facts that have been ſtated, whether the Spirits, made by ſuch a Still as that of Mr. Millar, be more likely to be impure, from accidental Jets of foul Running, than the Spirits made in Stills that do not give ſuch a free Exit to the Steam. The Truth is, it is leſs ſo with this Still than with any other at preſent in uſe; and the Low Wines, which at many Diſtilleries are muddy, run from this Still as pure as from any Still that works ſlow.

Conſtant Cauſe of Impurity in Whiſkey.

And here it is neceſſary that I ſtate to the Committee the following Circumſtances, which will perhaps throw ſome light on this Subject. There is an Oil in Malt and Raw Grain, very different from that which can be made to riſe from the Sediment of the Waſh by burning. This Oil, which is different in different Kinds of Plants, has been called Eſſential Oil, becauſe the Virtues of the Plant depend in a great Meaſure on it. All Waſh, whether made from Malt or Raw Grain, contains a Quantity of this Oil, and ardent Spirit can hold a certain Quantity of it in

Solution. In order to procure Whiſkey, from Malt, as free as poſſible from this eſſential Oil, the Diſtiller muſt either extract this Oil from the Malt, before diſtilling, or he muſt diſtil ſo that the Spirit ſhall bring over with it as little of this Oil as poſſible.

The Attention of Diſtillers, in ſo far as I know, has never been turned to the Extraction of the eſſential Oil from Malt, previous to diſtilling; yet the following Fact, which lately came to my Knowledge, is worthy of Notice. The Meſſrs. Falls, who carried on the Buſineſs of Malting, at Dunbar, to a great Extent, found that the Malt they made, at one of their Barns, always brought a better Price at the London Market, than the Malt they made at their other Barns. The only Circumſtance, as I am informed, that could create any Difference, was, that the Steep Water uſed at this Barn was brackiſh, for the Tide made up into the Well. I am not prepared to ſay what Power Salt Water has to extract eſſential Oil from Malt; but it extracts the Oil from Olives; nor can I ſay what Effect the Salt, that would remain in this Malt after it was kiln-dried, would have in checking Aceſſency, &c. The Engliſh Diſtillers add Salt to their fermenting Worts. Diſtillers in general, and the Scotch Diſtillers in particular, would do well to turn their Attention to this Point, and try to deprive their Malt of Oil.

Remedy.

There is another Circumſtance which materially affects both the Quality and Quantity of the Spirit. The ſtronger the Waſh, the more oily and the leſs the Quantity of the Spirit got from the Boll. That more Spirit is got, if the Waſh be diluted, is known, and, I believe, acknowledged by all Diſtillers; but that Spirit contains leſs Oil, if diſtilled from weak than from ſtrong Waſh, though known to many, requires Illuſtration. As ardent Spirit can and does combine with the eſſential Oil in Waſh, the more Spirit that is in a given Quantity of Waſh, containing the uſual Quantity of eſſential Oil, the greater is the Quantity of Oil that Spirit can combine with, and hold in Solution while in the State of Steam, imperceptible by the Eye but ſenſible to the Taſte and Smell, when condenſed into Whiſkey. The more Water there is in Waſh, containing the uſual Quantity of eſſential Oil, the leſs Oil can be held in Solution by the Spirit; and in the Agitation of boiling, the leſs of the uncombined floating Oil can come in contact with the Spirit riſing in Steam. Therefore, as is proved by Experience, Spirit diſtilled from weak Waſh contains leſs eſſential Oil, than Spirit diſtilled from ſtrong Waſh, which laſt Kind of Spirit, to ſpeak in the Language of Rectifiers, is difficult to clean, and can only be cleaned by repeated Diſtillations, after being diluted with Water, or after the Addition of ſuch a Quantity of Alkali as can not only neutralize any Acid that may be in the Spirit, but combine with the Oil and form a Soap, which neutral Salt, Soap, and Alkali (if there be any uncombined) do not riſe in Steam with an ordinary diſtilling Heat, but allow the Spirit to eſcape more pure. Waſhing the oily Spirit diſtilled from ſtrong Waſh, or diluting it with Water previous to Rectification, is preferable to the Addition of Alkali; for Alkali is ſoluble to a certain Degree in Spirit, and gives it a Goût. The above Remarks on ſtrong and weak Waſh, are confirmed by the Evidence given laſt Year by the Engliſh Diſtillers, and by the Report of Mr. Delamie given this Year, as alſo by the Account given by Mr. Cookeens, of the weak Waſh uſed by the Dutch in making fine Gin.

It might naturally be expected, that as it is the Intereſt of the Engliſh Diſtillers to uſe ſtrong Waſh, becauſe the Duty is laid on the Gallon of Waſh, it would be the Intereſt of the Scotch Diſtillers, who work againſt Time, to uſe weak Waſh alſo; becauſe the more diluted the Waſh, the greater its Quantity, and of courſe the longer muſt be the Time of diſtilling that Quantity; but the Scotch rapid Diſtillers uſe weak Waſh; not only becauſe it yields them a cleaner and more pure Spirit, but becauſe ſtrong Waſh cannot be diſtilled faſt without Riſk of Empyreuma. And for this Reaſon they now diſtil the pure Part only of their

Waſh; whereas, formerly, they uſed to diſtil the Sediment alſo, which contains much Oil, Yeaſt, &c.

The Committee, therefore, will ſee, that the Purity of Spirits depends, very much, on the Purity of the Waſh. If the Waſh be made from Raw Grain, it will contain more eſſential Oil, than if it had been made from Malt, from which a Portion of the Oil had been extracted by the Steep Water; and if the Water uſed be brackiſh, or contain any chemical Agent that can aid it to extract more of the Oil, ſo much the more pure, it is probable, will the Worts be. It will alſo be evident, that the more Water and the leſs Sediment, contained in the Waſh, the purer will the Spirit produced be.

Does rapid Diſtillation of neceſſity injure the Spirits.

But it is ſaid, that the Oil in Waſh riſes more readily, and combines more intimately with the Spirit, when the Diſtillation is carried on rapidly than ſlowly. It has already been ſhewn, that there is leſs Riſk of burning the Sediment in the improved modern faſt working Stills, than there was in the old ſlow working Stills; and Experience has ſhewn that Empyreuma is now a rare Occurrence, at well regulated faſt working Diſtilleries. It remains then that we enquire what Reaſon there is to believe, that more of the eſſential Oil will be combined with Spirit diſtilled rapidly, than with Spirit diſtilled ſlowly.

It has been already ſtated, that the Heat of boiling Water in the open Air, cannot be raiſed above 212°. It was formerly ſtated, that when the Heat had been accumulated in the Water, in Papin's Digeſter, far above 212°, the Temperature of the Water and Steam immediately ſunk down to 212°, when the Stop Cock was opened, and the Steam allowed to eſcape. The ſame is the Caſe in diſtilling. So long as the Steam is freely allowed to eſcape as faſt as it is generated, the Heat of the Waſh cannot be raiſed above the boiling Point; but if the Steam be generated faſter than it can get away from the Still, the Heat in the Waſh riſes a few Degrees above the boiling Point. The Queſtion then is, does the Eſcape of Steam keep pace more equally with its Generation, in ſlow than in rapid Diſtillation? Were I to ſpeak from what I have ſeen, I would ſay, that as Things are now carried on, the Heat accumulates leſs frequently in rapid than in ſlow Diſtillation. The Committee will ſee, from what has been ſtated concerning the Improvements made and making in Stills, that foul running very ſoon will be, as indeed it is, at ſome Works already a very rare Occurrence. I may, I think, venture to ſay, that in a very ſhort Time, it will be impoſſible to make a Still run foul, if the Still be wrought fair. This however never can be the Caſe with an Apparatus with which the Diſtiller cannot, if he wiſh it, work faſt. The Committee will judge whether, therefore, there is a greater Probability that the Heat, in Waſh, will be more frequently raiſed above the boiling Point with the modern Apparatus, which puts it in a great Meaſure out of the Diſtiller's Power to accumulate the Heat in his Waſh, or with the old faſhioned Apparatus, which allows the Heat to accumulate, whenever from Careleſsneſs or Deſign the Fire is urged.

Aſſuming it then as a Fact, known and eſtabliſhed, that in a properly conſtructed Still, the Temperature of the Waſh and Steam is ſeldom much above the boiling Point, it is difficult to ſee how more Oil can be in Spirits diſtilled rapidly than ſlowly. Ardent Spirit, whether diſtilled faſt or ſlow, can hold a certain Quantity of eſſential Oil in Solution. The Spirit which riſes firſt from Waſh, contains not only that Quantity of Oil Steam with which it is chemically combined, but a conſiderable Quantity that has riſen along with it, and with which it is not united, but merely mixed, forming a whitiſh opaque Fluid. This Spirit, ſuperſaturated with eſſential Oil that comes over firſt, is called Foreſhot, and it comes over, whether the Diſtillation be rapid or ſlow; but no ſooner has the moſt volatile Part of this uncombined Oil riſen from the Waſh, than the Spirit comes over tranſparent,

rent, holding in Solution only as much eſſential Oil as it can diſſolve. This is called the Middle Runnings. After the greateſt Part of the Spirit has riſen, the Water of the Waſh begins to riſe in Steam; but Water and Oil do not combine, and Water has a greater Attraction for ardent Spirit, than Spirit has for Oil. The Spirit and Water therefore, towards the End of the Diſtillation, unite, while the Oil, thrown out of chemical Combination, appears mixed, but not combined with the Spirit and Water, or Faints, as what comes over laſt is called; Faints differ from Foreſhot in this, that the one is ſtrong Spirit and much uncombined Oil, the other is Spirit and Water with a little uncombined Oil.

What has been thus got, by Diſtillation, from Waſh is called Low Wines. I have always thought the Middle Runnings, from Waſh or Low Wines, ſhould be kept apart from the Foreſhot and Faints, and rectified apart by the Addition of Alkali or Water; but this is ſeldom done; the Diſtiller ſeldom thinks of ſeparating the Oil till the Second Diſtillation, which may be called Rectification.

Rectification.

During the Second Diſtillation, the Diſtillation of the Low Wines, or the Doubling as it is called, the Diſtiller turns all his Attention to keep the middle Runnings apart, for he receives the oily Foreſhot (eaſily diſtinguiſhable by its Muddineſs and Opacity) in one Veſſel. Whenever he ſees the Spirit come tranſparent and clear, he removes the Foreſhot Veſſel, and places another under the Nozzle of the Worm; and as for the Faints, they are either received into a Third Veſſel, or, as they contain little Spirit, they are allowed to run away. At ſome Works they have a Veſſel divided into Three Compartments, each open above and ending in a Funnel below. This Veſſel is placed below the Nozzle of the Worm. In the Waſte Tub, immediately below this Veſſel, there are Three Funnel mouthed Pipes, one for receiving Foreſhot, another for pure Spirit, and a Third for Faints. All, therefore, that the Watchman has to do, is, to puſh, this Veſſel a little either to one Hand or to the other, and he inſtantly brings beneath the Nozzle of the Worm, the Compartment that directs through its proper Pipe the Liquor that may, at the Time, be diſtilling; ſo that if the Workmen do their Duty, the Middle Runnings, or Spirit for Sale, contains no empyreumatic Oil, and only that Quantity of eſſential Oil, that Whiſkey, whether diſtilled faſt or ſlow, always contains, if made from pure and diluted Waſh.

Power of the Still.

Believing then as I do, that the Quality of the Spirit is not neceſſarily affected by the Rapidity of the Diſtillation; and having already given an Account of the Celerity with which the Scotch Diſtillers work; it remains that I ſtate the Quantity of Malt or Barley they can, at preſent, diſtil per Gallon of Still, Daily: And then, the preſent Power of the Still will be ſeen. Mr. Stein, with an Entry of 141½ Gallons, diſtilled, at Canon Mills, during Two Months laſt Winter, 2227 Quarters of Malt, and 661 Quarters of Barley. This, reduced to Linlithgow Bolls, and excluding Sundays, was at the Rate of Two Firlots and Two Lippies, Daily, or Three Buſhels, One Gallon, and Two Quarts, for every Gallon of Still. Mr. Glen, ſome Time ago, informed me, that with his new Plate-Still, which was 50 Gallons in Capacity, he was diſtilling 190 Bolls in the Week, which is at the Rate of Two Firlots Two Pecks Half a Lippie and One-Thirtieth of a Lippie, or Three Buſhels Three Pecks One Quart and Three-fifths, Daily, per Gallon of Still. And Mr. Millar, whoſe preſent Entry is 43 Gallons, in a Letter dated the 18th of April laſt, ſays, " If it were not for Interruptions, ſuch as " the Furnace and Chimney giving way, I do think " we would do nearly 40 Bolls per Day." I have ſuch an Opinion of Mr. Millar's Ingenuity, that I am convinced he is diſtilling regularly 40 Bolls a Day now. And I am alſo convinced, that with the Alterations, formerly propoſed on his Still, he will be able to diſtil 43 Bolls per Day, or One Boll per Gallon of Still. And I look upon a Boll or Six Buſhels per Gallon of Still, Daily, as the Rate of working that, in future, will be common. What more may be afterwards done, when the Attention of Diſtillers is turned to the Improvements that have been mentioned, and others that may occur, in their condenſing Apparatus, or by diſtilling in vacuo, I cannot ſay. But at preſent I think I may take the Power of the Still at 40 Bolls diſtilled Daily, by a Still of 43 Gallons, which is Three Firlots Two Pecks Three Lippies Twenty-three Forty-thirds of a Lippie, Daily, for each Gallon of Still. And ſuppoſing that a Diſtiller works 300 Days only in the Year, the Number of Bolls that can be diſtilled by every Gallon of Still is, Annually, 279 Bolls One Peck Twenty Forty-thirds, or 209 Quarters Two Buſhels One Peck One Gallon One Quart and Seventeen Four-Thirds.

This being the preſent Power of the Still, or the Number of Bolls which a Gallon of Still can diſtill Daily, or in a Year, we come next to enquire into the Quantum of Whiſkey got from the Boll.

It appeared in Evidence before the Committee laſt Year, that Nine Gallons of Spirits, 1 to 10 O. P. was the Average Quantity got from the Boll or Six Buſhels of Malt; and that 11 Gallons, 1 to 10 O. P. was the Average Quantity got from Raw or Unmalted Grain. Some Diſtillers ſtated the Produce of Raw Grain to be more. The Product from about Three Fourths Malt and One Fourth Barley, appears, from Mr. Stein's Account, to be at Canon Mills 12 Gallons, 1 to 10 U. P. or Nine Gallons Two Quarts $\frac{2644}{22354}$ O. P. The Produce, at Lochrin, from a ſimilar Mixture, appears to be nearly the ſame. The written Statements given me by the other Diſtillers of Malt and Barley, do not ſhew a Product equal to this. And none of the Diſtillers of pure Malt will allow that they get more than 11 Gallons, 1 to 10 U. P. or 9 Gallons, 1 to 10 O. P. from the Boll. This is much leſs than I was led by many to believe could be got from the Boll. It is conſiderably leſs than uſed to be got formerly in Scotland, when diſtilling was leſs underſtood; and it is much leſs than is got from the Boll in England, and greatly leſs than what is got on the Continent. But as I have to regret that I have not had it in my Power to aſcertain what Quantity of Spirit a Boll of different Kinds of Malt can yield, I muſt adhere in my Calculations to the Information I have received, though the Revenue may ſuffer.

Average Number of Gallons diſtilled from the Boll.

I ſhall therefore take the Quantum of Produce to be as the Diſtillers themſelves ſtate it, viz. 9 Gallons 1 to 10 O. P. or 11 Gallons 1 to 10 U. P. from Malt, and 9½ $\frac{2645}{22354}$ Gallons 1 to 10 O. P. or 12 Gallons 1 to 10 U. P. from Three Fourths Malt, and One Fourth Barley, and ſo in proportion, if the Proportions of Raw Grain be varied up to Three Fourths, which is ſuppoſed to be the greateſt Quantity of Raw Grain that can with Advantage be uſed.

From Mr. Stein's written Statement, it appears, that with a Still of 141½ Gallons, he diſtilled in 52 Days 2,227 Quarters of Malt, and 661 Quarters of Barley, and got as above, 9½ $\frac{2645}{22354}$ Gallons 1 to 10 O. P. from each Linlithgow Boll of that Malt and Grain. Diſcounting Sundays, and allowing 13 Days in the Year for Interruptions, it appears that 17,238 Linlithgowſhire Bolls of Malt, and 5,116 Bolls of Barley are, or may be diſtilled at that Work, in a Year of 300 Days of uninterrupted working; which at 9½ $\frac{2645}{22354}$ Gallons 1 to 10 O. P. per Boll, would yield 215,008 Gallons of Whiſkey. The Licence Duty of £. 54. per Gallon of Still, which he at preſent pays, is on every Gallon of Spirits, ſomewhat more than 8½*d.* To which if the Survey Duty of 1*s.* per Gallon on the Spirits diſtilled, be added, the Duty which he is paying appears to be about 1*s.* 8½*d.* Were therefore a Licence Duty to be laid on his Still, equal to this Licence and Survey Duty on the Gallon of Spirits he diſtils, it ought to be £. 129. 19*s.* 6*d.* on every Gallon of that Still. This would make his Licence Duty for 141½ Gallons of Still £. 18,391. 9*s.* 3*d.* per Annum, at which Rate he is paying at preſent.

It was however admitted by thoſe Diſtillers who gave Evidence before the Committee laſt Year, that Whiſkey in Scotland had borne, and ſtill could bear a

Duty of 2*s.* per Gallon. If a Duty be laid on the Gallon of the Still equal to 2*s.* on the Gallon of the Produce, that Duty, according to Mr. Stein's Rate of working, would be £. 152. 6*s.* 1*d.*; and were 1¼*d.* more per Gallon of Produce to be added, the Licence Duty on the Gallon of Still would be £. 161. 16*s.* 1*d.*, or 3*s.* 11*d.* leſs than £. 162. which is Triple Duty.

But Mr. Millar with a Still of 43 Gallons diſtils 40 Bolls daily, or 12,000 Bolls in a Year of 300 Days; and if it be ſuppoſed that, as he diſtils Malt, he gets only 9 Gallons 1 to 10 O. P. from the Boll, then the Number of Gallons got Yearly is 108,000, which reduces his preſent Licence Duty to 5*d.* per Gallon of Produce; to which if a Survey Duty of 1*s.* per Gallon be added, his preſent Licence and Survey Duty amount to £. 177. 18*s.* 7¼*d.* per Gallon of Still. But were he to pay a Licence Duty for every Gallon of Still equal to 2*s.* on every Gallon of Produce, that Licence Duty would be £. 251. 3*s.* 3*d.* And if he, or any Diſtiller who works equally faſt, diſtil a Mixture of One Fourth Raw Grain and Three Fourths Malt, and get as at Canon Mills and Lochrin $9\frac{1}{2}\,\frac{2645}{22354}$ Gallons 1 to 10 O. P. from the Boll; then the Duty on the Gallon of Still to be equal to 2*s.* per Gallon of Produce muſt be £. 265. 2*s.* 4*d.* or £. 4. 17*s.* 8*d.* leſs than Five Times the preſent Licence Duty.

Rate of Duty ſome in the Trade may pay:

If the Sale Price be 6*s.* per Gallon, 1 to 10 O. P.

In theſe Calculations it has been ſuppoſed, that the Diſtiller can afford to pay a Licence Duty, for each Gallon of Still equal to 2*s.* on every Gallon of Spirits he diſtils. Is it however true, that he can afford to pay a Duty of 2*s.* for every Gallon of Produce? Under the Syſtem of Survey, the Duty paid was 2*s.* 1*d.* for every Gallon diſtilled; but it is in Evidence, that this 2*s.* 1*d.* Duty was not paid for more than One Eighth Part of what was diſtilled, ſo that while the nominal Duty was 2*s.* 1*d.* the real Duty was leſs than 3*d.* From this we learn nothing concerning what the Diſtiller could afford to pay. The Diſtillers, laſt Year, in their Evidence, allowed, that if the Sale Price of Whiſkey be 6*s.* per Gallon, 1 to 10 O. P. the Diſtiller can with Difficulty pay a Duty of 2*s.* per Gallon; for ſays Mr. Montgomerie, "Taking the Average Price of Barley for the laſt "Ten Years to be 19*s.* and Malt 24*s.* per Boll, and the Average Produce of "Spirits 1 to 10 over Hydrometer Proof, Nine Gallons per Boll from Malt, and "Ten Gallons from Malt and Barley, of equal Quantities, the Queſtion is anſwered thus:

Appx. Diſt. Rep. 1798, p. 270.

" To Nine Gallons Malt Spirits, 1 to 10 over Hydrometer Proof, at 6*s.*		£. 2 14 —
" Grains		— 1 6
		£. 2 15 6
" One Boll of Malt	£. 1 4 —	
" Duty 2*s.* per Gallon, 1 to 10 over Hydrometer " Proof	— 18 —	
" Charges 9*s.* per Boll	— 9 —	
		2 11 —
" Profit per Boll on Malt Spirits		£. — 4 6

" To 10 Gallons of Spirits Malt and Raw Grain, equal Quantities, at " 5*s.* 8*d.* per Gallon, 1 to 10 over Hydrometer Proof		£. 2 16 8
" Value of Grains		— 1 6
		£. 2 18 2
" Half Boll of Malt at 24*s.*	£. — 12 —	
" Half Boll of Barley at 19*s.*	— 9 6	
" Duty as above	— 18 —	
" Charges as above	— 9 —	
		2 8 6
" Profit per Boll upon Raw Grain Spirits		£. — 9 8

"In both Statements it would appear that Spirits cannot be manufactured "under 3*s.* to 3*s.* 8*d.* per Gallon, 1 to 10 over Hydrometer Proof, without "Duty and without Profit, ſo that the Diſtiller cannot afford above 2*s.* per Gallon "Duty, leaving him the ſmalleſt Profit."

Mr. Stein, in the Memorial which he laid before the Committe a few Days ago, ſtates,

	£.	s.	d.
"That under the preſent Mode of working in Scotland, the prime Coſt of each "Gallon to the Diſtiller, including Wear and Tear of Utenſils, "cannot be computed at leſs than - - - - - - - - -	—	2	7
"Intereſt of Money, bad Debts, Expence of Sale, Loſs of Caſks, &c. "with a very reaſonable Profit, amount to - - - - - - -	—	1	3
"Add the Duty as above ſtated - - - - - - - - - - - - - -	—	2	—
	£. —	5	10

"And you raiſe the Coſt of the Spirit to the Diſtiller of the Strength "of 1 to 10 over Hydrometer Proof to 5*s.* 10*d.*"

In this Account the different Articles of Malt, Charges, and Duty, are not ſtated ſeparately, as in Mr. Montgomerie's Account. The Wear and Tear of Utenſils, which conſtitute Part of the Charges, are united with the Price of the Malt or Barley in the Article Prime Coſt, and the Profit is combined with the Intereſt of Money and other Items of the Charges; yet after all it appears, that if the Sale Price of Spirits, 1 to 10 O. P. be 5*s.* 10*d.* the Diſtiller will have 2*d.* per Gallon more than a reaſonable Profit.

But the Committee, no doubt, expect that I ſhould ſtate what I know on this Point. The Improvements in diſtilling, the Committee muſt ſee by comparing this Report with the Evidence of laſt Year, have been great, and of courſe the Expence of diſtilling has been conſiderably diminiſhed. Whatever might have been the Expence of Servants Wages, Coals, Candles, Soap, and Yeaſt per Boll laſt Year, I have Reaſon to believe they are not more than 3*s.* 6*d.* at ſome Works now; and though the Intereſt of Money ſunk in unneceſſary Works, Utenſils, &c. may at ſome Diſtilleries be great, and the Expence of Sales by Commiſſion be heavy, yet, at moſt of the Works, the whole Amount of theſe Deductions does not amount to 3*s.* or 3*s.* 6*d.* more. By which the Account will ſtand thus—

Malt - - - -	£. 1	4	—	9 Gallons Spirits at 6*s.* -	£. 2	14	—
Charges - - -	—	7	—	Grains at 1*s.* 6*d.* - -	—	1	6
Duty - - - -	—	18	—				
					£. 2	15	6
	£. 2	9	—		2	9	—
				Profit on Boll - - - - -	£. —	6	6
				Profit on Gallon of Spirits - -	—	—	$8\frac{2}{3}$

I muſt therefore agree with Mr. Montgomerie and Mr. Stein, that if the Diſtiller's Sale Price of Spirits be 6*s.* he may afford to pay a Duty of 2*s.* per Gallon to Government.

But what is the Probability that the Diſtiller will get 6*s.* per Gallon for his Whiſkey. Laſt Year the Revenue was collected by the Syſtems of Licence and Survey united. It was ſuppoſed, that a Licence Duty of £. 54 per Gallon of Still, at the then known Rate of working, was equal to 1*s.* per Gallon of Produce; a Survey Duty of 1*s.* per Gallon of Produce was impoſed, on the Suppoſition

tion that the Diſtiller would get 6*s.* per Gallon for his Whiſkey, it was allowed by all, that if he did get that Price, he could pay this 2*s.* Duty. But no ſooner was the late Law paſſed than the Price of Whiſkey began to fall. When I left Glaſgow, the Diſtiller's Price, per Gallon, was 4*s.* 1 to 10 U. P. I am informed it is at preſent 3*s.* 8*d.* which is about 4*s.* 8*d.* per Gallon, 1 to 10 O. P. This Depreciation, which would lead to the Belief that the Duty impoſed laſt Year was too low, was occaſioned by the Three following Cauſes:

Temporary Cauſes of the low Price of Whiſkey.

The 1ſt of theſe Cauſes was the Inequality that has hitherto ſubſiſted among Diſtillers in the Rate of working. Till of late, Mr. Stein, Mr. Haig, and a few others, who enjoyed the Benefit of the Plate in the Still, wrought as faſt again as the Reſt of the Trade. Mr. Millar, as has been ſhewn, now works faſter than Mr. Stein; but many in the Trade are working ſlow ſtill. This Inequality of Ability to diſtil faſt has all along been the great Evil of the Licence Syſtem; for thoſe who, by Improvements in their Apparatus, got the Start of their Neighbours, inſtead of ſelling at the uſual Prices, invariably ſtrove to engroſs the Market by underſelling the Reſt. It ſtruck me forcibly, that till the almoſt ultimate Power of the Still was diſcovered, and the Trade put on a par in point of rapid Diſtilling, an equal Duty never could, by the Licence Syſtem, be got from all, nor could the Morals of the common People be protected againſt the Effects of cheap Whiſkey. But, I truſt, the Committee now ſee, that in point of Ability to diſtill faſt, the Trade will ſoon be on an equal Footing, and then the Revenue will not only draw a juſt and equal Duty from all, but the Legiſlature will be able to regulate the Price of Whiſkey, by encreaſing or diminiſhing the Rate of Duty.

The 2d Cauſe of the preſent low Price of Whiſkey has ariſen from an Evil attending the Syſtem of Survey. Thoſe Diſtillers, who found they could not diſtill ſo faſt as others did, immediately after the preſent Law, which impoſed the Survey Duty of 1*s.* on the Gallon of Produce, was enacted, began to ſmuggle. From the Returns made to the Honourable the Board of Exciſe of the Quantity of Bolls diſtilled and Gallons got, at the different Diſtilleries, the Committee will ſee that either ſome Diſtillers were carrying on a loſing Trade, or that they have given in falſe Accounts, both of the Number of Bolls which, per Gallon of Still, they diſtilled, and of the Number of Gallons they got from the Boll. When it is conſidered that the Price per Gallon is at preſent 4*s.* 8*d.* and that the prime Coſt per Gallon by Mr. Montgomerie's Account is from 5*s.* to 5*s.* 8*d.* without Profit, it is evident, that if they have not been defrauding the Revenue, they muſt have been carrying on a loſing Trade. It was formerly ſtated, that excepting at a few Works, the 1*s.* Survey Duty has not at an Average been paid all over Scotland, till of late, for more than a Half, nay, I may ſay, at ſome Works One Third of the Gallons diſtilled. The Effects have been, that while the Revenue has ſuffered, ſome Diſtillers have made Money during laſt Year. Many have been ſcarcely able to carry on their Works, while others have been obliged to ſtop. As ſoon as all the Trade can be put on an equal Footing, and a Licence Duty equal to what the Diſtiller can afford to pay, per Gallon of Produce, be laid on the Gallon of Still, this Cauſe of the low Price of Whiſkey, and of the Deficit in the Revenue, will ceaſe, but no ſooner.

The 3d Cauſe of the preſent low Price of Whiſkey is, that the licenſed and unlicenſed Diſtillers, both in the Middle and Highland Diſtricts, have ſmuggled great Quantities of Whiſkey into the Lowlands. This Whiſkey they could afford to ſell cheap; for they either paid for it a ſmall Duty, or no Duty at all. Equalizing the Powers of Diſtillers may remove the firſt Cauſe; but that will take Time. A Licence Duty, proportioned to that equalized Power, will remove the 2d. But nothing but the greateſt Exertions, on the Part of Government, to protect the

Lowland Diſtiller, can remove the 3d. And when Peace returns, Foreign Smuggling, at preſent almoſt ſuppreſſed, will be revived with an Effect proportioned to the Encreaſe of Duty to be impoſed by the enſuing Law.

The Committee will now be able to judge whether the Legiſlature can, by encreaſing the Rate of Duty, raiſe the Price of Whiſkey to 6*s.* and whether it is not probable that by raiſing the Duty high, Fraud will be encouraged, and the fair Trader forced to abandon the Trade. In ſo far as I can judge, I think thoſe who diſtil ſlow, and yet offer a Duty of £. 120. per Gallon of Still, offer more, in the preſent unprotected State of the Trade, than they can afford to pay; but as all in a very ſhort Time after the Information laid before the Committee is generally known, will diſtil faſter than they do now, I think thoſe who can diſtil faſt, and yet offer only £. 150. per Gallon, offer too little; and all Things conſidered as cautiouſly and fully as I have been able, I am led to believe that the Average Rate of working will be ſuch, over the whole Lowland Diſtrict, during the enſuing Year, as will enable the Trade to bear a Licence Duty of £. 162. per Gallon of Still. And beyond this Rate I think the Duty ſhould not go till the Trade be on a Par, and till Experience ſhew how the honeſt Diſtiller ſhall, either by the exiſting Laws, or the Law about to be made, be protected againſt the fraudulent licenſed Diſtiller, the unlicenſed Diſtiller, and the Foreign Smuggler. (Vide Page 446.)

Rate of Duty which all may pay.

Suppoſing then that a Duty of £. 162 per Gallon were to be impoſed, it may be aſked what Revenue would that, in the Lowlands, yield?

Many Attempts have been made to form Calculations on this Point, by having recourſe to the Population of the Country, and ſuppoſing that People of a certain Claſs, and Sex, and Age only drank Whiſkey, while the Reſt did not, &c. All ſuch Calculations are mere Conjectures. The Queſtion is not who drinks Whiſkey, or who does not, but how many Gallons of Whiſkey are made, and for which Duty ought to be paid in the Lowlands?—Mr. Andrew Taylor, Diſtiller at Linton Bridge, in a Letter addreſſed to Mr. Robert Walkinſhaw, Agent for the Diſtillers, and tranſmitted to me officially by him, for my Information ſays—"In the Year " 1794 this Work was exactly a 45th Part of the whole Licence. The Quantity " licenſed exceeded 9,000 Gallons—The Spirits made here that Year was 120,000 " Gallons, which ſuppoſes the Yearly Quantity 5,400,000 Gallons *." If the Conſumpt regulate the Quantity made, as it infallibly muſt do, then either this was the Quantity made or uſed, *communibus Annis*, in the Lowlands about that Period, or during this Year the Trade had been overdone. It was ſuppoſed by ſome, who gave Evidence laſt Year, that the Annual Conſumpt might be about 4,000,000 of Gallons. Some intelligent Diſtillers, with whom I have ſpoken on this Subject, ſeem to think that more is made. I ſhall therefore ſtate the Quantity uſed, or rather made, in the Lowlands, to be 4,500,000; and the Quantity made in the Middle Diſtrict 500,000; though I know it to be much more. On the Suppoſition that 2*s.* is to be paid for every Gallon, the Revenue ariſing from theſe 5,000,000 of Gallons, would be Half a Million; and if it be ſuppoſed that the general Average Rate of working will, during the enſuing Year, be equal to the preſent Rate of working at Canon Mills, then as at that Work a ſingle Gallon of Still can make 1,520 Gallons in a Year, the Number of Gallons of Still required to make 5,000,000 of Gallons of Spirits, in a Year, muſt be 3,289½, which, at £. 162. would yield a Revenue of £. 532,899. But if the Average Rate of working be like that at Craigend, where, as was ſhewn, One Gallon of Still can make 2,512 Gallons of Spirits Yearly, then the Number of Gallons of Still, working at that Rate, required to make 5,000,000 Gallons of Spirits, will be 1,990. Theſe would, at £.162, yield a Revenue of £. 322,400. How, if the Rate of working be nearly equal, thoſe who diſtil faſt, may be made to pay as much Duty in proportion to what they diſtil, as thoſe who diſtil ſlow, will be ſhewn when the Mode of aſſeſſing and collecting the Tax comes to be conſidered. (Vide Page 446.)

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* In Appendix to Rep. of laſt Year, Page 79, Mr. Bonar ſtates, "That in the Lowlands, in " the Year ending 5th July 1794, 139 Stills, containing 10,830½ Gallons, were licenſed." If Mr. Taylor's Entry was the 45th Part of the Whole, his Still muſt have contained 240⅔ Gallons; and if he, with this Entry, diſtilled inthe Courſe of that Year 120,000 Gallons, the Quantity diſtilled in the Lowlands by the whole Entry muſt have been, at that Rate of working, 5,414,833⅓ Gallons.

The next important Conſideration is, how can this Duty be collected with the leaſt poſſible Detriment to the Manufacture, and Annoyance to the Diſtiller, and with the greateſt Security and leaſt Expence to the Revenue.

COLLECTION OF REVENUE.

Syſtems already tried.

Three Syſtems of collecting the Revenue have already been tried. Under the 1ſt, a certain Duty was impoſed on the Gallon of Spirits diſtilled, and the Number of Gallons were, at different Times, and by various Regulations, aſcertained by Survey of the Spirits, of the Waſh and Spirits, of the Grain, Wort, Waſh, and Spirits, &c. Under the 2d, a particular Sum was paid per Gallon of the Capacity of the Still, and each Diſtiller took out a Licence, and paid according to the Number of Gallons his Still contained. Under the 3d and preſent Syſtem, the Duty was collected, in Part, by a Licence Duty on the Capacity of the Still, and in Part by a Survey Duty on the Gallon of Produce, which laſt was aſcertained by a ſtrict Survey of the Number of Bolls diſtilled, the Quantity of Wort extracted, of Waſh fermented, and of Whiſkey diſtilled. None of theſe Syſtems have been found to be effectual; and the Queſtion now is, Can Government truſt to any of theſe Three Syſtems? If ſo, which of them ſhould be preferred? or if none of them can be made effectual, can any other Syſtem, or any Modification of any, or of all the old Syſtems, be ſuggeſted, by which, reaſoning from the paſt, there is a Probability, that in future, a Duty which the Trade can afford to pay, and which the Revenue ought to get, ſhall be regularly and equally paid, in proportion to the Number of Gallons diſtilled?

No Judgment can be formed on this difficult Queſtion, except an impartial Review be taken of the Advantages and Diſadvantages of the different Syſtems that have already been tried.

Syſtem of pure Survey.

After what was ſaid concerning the Impoſſibility of aſcertaining, with Accuracy, the Strength of Wort and Waſh by gauging, which takes Note of Quantity alone; or by the Saccharometer, which can indicate ſpecific Gravity and Spiſſitude only; it may be obſerved, that were it poſſible to aſcertain by either of theſe Methods, the Quantity of Spirit, a given Quantity of Wort or Waſh could yield, it would be no eaſy Matter to find Officers who could execute ſuch a Survey.

Its Defects.

The Committee will underſtand, from what was formerly ſaid concerning fermenting, that the Air ſhould not be admitted to the Waſh in the Tuns, after a particular Time of the Proceſs of Fermentation; yet this is the very Time at which the Intereſt of the Revenue, under the Syſtem of Survey, requires that they ſhould be conſtantly open to the Inſpection and Examination of the Exciſe Officer; elſe he can never know whether Waſh has not been abſtracted, or Wort added. From theſe Circumſtances the Committee will be able to judge, whether the Syſtem of Survey be adapted to the Nature of the Manufacture in Queſtion.

It is the Intereſt of the Diſtiller, under Survey, to pay Duty for as few of the Gallons he diſtills as poſſible. The Temptation to ſmuggle has hitherto been found, under Survey, to be irreſiſtible; and if one ſmuggle, the Reſt, in Self Defence, muſt do ſo too, or leave the Trade. It is evident that the Revenue muſt ſuffer, in proportion to the Number of Gallons that eſcape without paying the Duty; but it is not ſo obvious why Diſtillers do not get rich, in proportion to the Quantity they ſmuggle. It is a Fact in the Remembrance, I am perſuaded, of thoſe Members of the Committee who lived in Scotland, while the Syſtem of Survey was in Uſe, that the Diſtillers, in general, were not rich; that Failures in that Branch of Buſineſs were frequent; and that theſe Failures were ſevereley felt by Cornfactors, Maltſters, and Farmers. The Evidence before the Committe ſhewed, that under Survey the ſmuggling Diſtiller was obliged to bribe every Servant about his Work or Houſe to Secreſy; he was obliged to conciliate, by Money or kind Offices, the Good-will and Connivance of all, and in a particular Manner of the idle and needy in his Neighbourhood; he was obliged to make it the Intereſt of the Carriers, who conveyed away the Whiſkey, the People in whoſe Houſes it lodged, and of all who could do him harm, to keep his Secrets. Thoſe who bought from him inſiſted on having a Share of his Profits; and of late I have learned, that if that Share was deemed too little, or if he inſiſted on Payment of his Account, they frequently turned Informers. In Page 139 of the Report it is ſaid, “that he could not produce from the Boll of Malt all the Spirits which “it could yield; for he was often obliged to hurry the Maſh from the Maſh “Tun, without giving Time to extract the nutritive Part of the Grain; and “often he was obliged to hurry the Worts from the Coolers to the Waſh-backs, “before being properly cooled and fit for Fermentation; and often from the Waſh-backs to the Stills, without being properly fermented.” It might have been added, that he was ſometimes obliged to throw out the Wort and Waſh, and ſtave the Spirit Caſks, for fear of being detected, “as he was not always ſure of the “Officers Connivance, or he might have been ſurpriſed by the Superviſor.” To procure that Connivance, and to guard againſt that Surprize, became of courſe his Study. How well he did ſucceed is ſtated not by an Enumeration of Particulars indeed, but by a general Detail of Effects, in the 1ſt, 2d, and 3d Reports of the Board of Exciſe, for 1783 and in their Report for 1798. But from theſe Reports the Committee will be able to gather nothing more, than that ſo long as the Syſtem of Survey laſted, the Revenue was ſmall, for the Diſtillers ſmuggled, the Officers connived, and the Board of Exciſe could not help it. If the Committee wiſh to know to what Extent the Revenue was defrauded, they may look to the Evidence in App. to laſt Year's Rep. Page 139, where the Manager of a Diſtillery ſays, “I do not think we paid above a Sixth or an Eighth Part of the legal Duty. The “Calculation I form this is from the Number of Charges of which the Officers had “no Account; generally for every Charge they took Account of, we run off Six or “Eight more, for the Produce of which no Duty was charged or paid. We had “no concealed Still.”

Appx. Diſ. Rep. 1798, p. 140.

Appx. Diſ. Rep. 1798, p. 139.

On ſpeaking of this to many Diſtillers, I was informed that the Average Number of Gallons, for which Duty was actually paid in the Lowlands, under Survey, was not above a Tenth of what was diſtilled there. This induced me to examine the Parole Evidence of laſt Year, and the printed Reports, again, with Care; and I am ſorry to ſay there is but too much Reaſon to believe the Information is juſt.

In App. to Rep. 1798, Page 330, there is an Account given of the Revenue ariſing from the Scotch Diſtillery, from the Year 1763 to the Year 1785.

	Quantity of Spirits made in Scotland at 19 per 100 Gallons of Waſh, at Hyd^r Proof.	Quantity of Spirits ſent to England.	Quantity of Spirits ſent to England more than appears to be made in Scotland, &c.	Quantity left in Scotland.
1783 —	243,432 Gallons	245,700	2,268	Nil.
From 5th July to 1784 —	359,352	546,084	186,732	—
1st November 1784 —	135,324	245,700	110,376	—

In Appx. to Rep. of 1798, Page 385, the Commiſſioners of Exciſe give the following Statement of the Amount of Survey Duty for the Year 1786. "The Groſs Amount "was £. 109,415. 2*s.* 2*d.* from this, however, muſt be deducted £. 7,869, ariſing "from Highland Diſtillery Licences in that Year; ſo that the actual Produce of "the Lowland Diſtillery, was £. 101,546. 2*s.* 2*d.* To this muſt be added, the "Amount of Spirits made in Ferrintoſh, under an Exemption, which operated during "moſt of that Year, calculating from the Produce of former Years, £. 20,000, is "not too high a Sum to be ſtated as the Amount of Duty, which ought to have "thus ariſen, had the Ferrintoſh Spirits been ſubject to the ſame Rate as others. "The Amount of Lowland Diſtillery Duty, therefore for this Year, if compleatly "under Survey, may be juſtly eſtimated at £. 121,546. 2*s.* 2*d.* In this Year, it "appears, that 881,969 Gallons of Spirits went from Scotland to England; now, "allowing that theſe had all paid the Duty of 2*s.* 1*d.* per Gallon, in that Year in "Scotland, this gives £. 91,871. 7*s.* 1*d.* paid on Spirits made in Scotland for "the Engliſh Market. After this liberal Deduction is made, it appears, that the "Scotch Lowland Diſtillery Duty may, for that Year, under the Mode of Survey, "for Spirits made for the Scotch Market only, be juſtly taken at above £. 32,000, "while under the Licence Syſtem, it averaged only £. 25,000." During this Year, the Duty was 2*s.* 1*d.* It was formerly ſtated from Mr. Taylor's Letter, that in 1794, the Number of Gallons made in the Lowlands, was 5,400,000, none of which was for the Engliſh Market. If then it be ſuppoſed, that as much Whiſkey was made in the Lowlands in 1786 as in 1794, the Number of Gallons, at 2*s.* 1*d.* for which the Duty of £. 32,000, was paid, in 1786, could not have been more than 307,200 Gallons.—5,092,800 Gallons therefore, which is more than $\frac{17}{18}$ths of the Whole, muſt have been ſmuggled. By which the Revenue muſt have loſt to the Amount of £. 531,020, in the laſt Year of the Syſtem of Survey. But it may be juſtly doubted, whether ſo much Whiſkey was made or conſumed, in the Lowlands, in the Year 1786 as in 1794. Suppoſe that One Third leſs, or 3,600,000 Gallons only, were made in the Lowlands, in 1786; on that Suppoſition, 3,292,800, or nearly $\frac{11}{12}$ths muſt have been ſmuggled, which correſponds with the Confeſſions made to me by many Diſtillers. £. 343,000 therefore muſt have been loſt to the Revenue; but, however improbable, let it be ſuppoſed that only One Half the Quantity ſaid by Mr. Taylor to have been made in 1794, or that no more than 2,700,000 Gallons were made in the Lowlands in 1786; even by that Suppoſition it appears, that 2,392,800 Gallons, or Seven Eighths of the Whole, as ſtated in the Parole Evidence, was ſmuggled, or that the Revenue loſt £. 239,250.

Appx. Diſt. Rep. 1798, p. 6.

Appx. Diſt. Rep. 1798, p. 139.

The above Computations have been made on the Suppoſition, that the Scotch Lowland Diſtillery Duty did actually amount, in the Year 1786, to £. 32,000. But on examining the Statement given of it over again with Care, I think there is Reaſon to believe that it is not accurate.

I find that not leſs than £. 20,000 of this £. 32,000 was not actually got. It is ſtated as Duty that would have been got for Whiſkey ſent to the Lowlands from Ferrintoſh, had Ferrintoſh not enjoyed an Exemption. I do not ſee, however, as it was not got, why it ſhould have ſtood as a Part of the Lowland Survey Duty. But granting that all the Ferrintoſh Whiſkey, that did come to the Lowlands, would have paid Duty had Ferrintoſh been under Survey, I cannot obſerve any Thing in the Record that warranted the Concluſion, that the Duty ariſing from it would have amounted to £. 20,000. In the 1ſt Report, 1783, of the Commiſſioners of Exciſe, the Exemption enjoyed by Ferrintoſh is mentioned. In the 3d, Page 475, it is mentioned again in the following Terms: "We cannot refrain from expreſſing our moſt earneſt Wiſh, that a Right of Exemption, under which upwards of 100,000 Gallons of Spirits were diſtilled and circulated through the whole Country, in the Year preceding the 5th July 1782, on Payment of a trifling Compoſition, of betwixt Seventy and Eighty Pounds, while the legal Duties, chargeable on that Quantity, would have amounted to upwards of £. 20,000, were taken away, &c." The Duty in the Lowlands, inthe Year preceding 5th July, was 3*s.* $7\frac{1}{2}$*d.* $\frac{8}{15}$ of a Farthing, per Gallon, which on 100,000 Gallons amounts to £. 18,180. 11*s.* $1\frac{1}{4}$*d.* $\frac{1}{3}$. In the Statement under Examination, it is ſaid, "To this (Lowland Survey Duty) muſt be added the Amount of Spirits made in Ferrintoſh, under an Exemption which operated during moſt of that Year (1786); calculating from the Produce of former Years, £. 20,000 is not too high a Sum to be ſtated in the Amount of Duty, which ought to have thus ariſen, had the Ferrintoſh Spirits been ſubject to the ſame Rate as others." I am diſpoſed however to think, that it is too high a Sum; if, as the Similarity of the Paragraph to the one in Page 415 would indicate, no more was ſent from Ferrintoſh, during this Year 1786, than was ſent in 1783. That no more was ſent Duty free is probable, becauſe the Ferrintoſh Exemption did not operate, as the Statement allows, during the whole of 1786. But in 1786 the Duty was only 2*s.* 1*d.* Suppoſing then that 100,000 Gallons did come in this Year to the Lowlands, the Duty would have amounted to no more than £. 10,416. 13*s.* 4*d.* The Diſtillers in Ferrintoſh muſt therefore either have increaſed their Works greatly in 1786, for in 1783 it is ſaid they made about 100,000 Gallons, or in copying the Charge for the Year 1786 from the Report of 1783, the Decreaſe of the Duty from 3*s.* $7\frac{1}{2}$*d.* $\frac{8}{12}$. to 2*s.* 1*d.* has eſcaped Notice.

Appx. Diſt. Rep. 1798, p. 402.

Appx. Diſt. Rep. 1798, p. 183.

Let it however be ſuppoſed that there has been no Miſtake, and that as much Whiſkey was made Duty free in Ferrintoſh, as would, had it paid Duty, have yielded a Revenue of £. 20,000; it cannot, after what has been ſtated, be reaſonably ſuppoſed, that all that Duty would have been collected; at leaſt no ſuch compleat Collection was made, during that Year, in the Lowlands; and it has always been underſtood, that the Duty was more effectually collected in the Lowlands, than in the Highlands. It has already been ſhewn, that according to the moſt moderate Computation, Duty was not collected in the Lowlands for more than One Eighth Part of the Spirits diſtilled. It has almoſt been proved, that ſcarcely One Tenth paid Duty. Theſe Things being attended to, the Committee will not, I am perſuaded, think the Concluſion wrong, if I ſuppoſe that Duty would not have been collected for more than One Tenth of the Spirits made in Ferrintoſh either, had it been under Survey; which reduces this Charge of £. 20,000, which is ſuppoſed in the Statement would have been got, to £. 2,000.

There is another Circumſtance which the Committee will no doubt remark. In the Appendix to the Report of 1798, Page 415, in which it is ſaid, that 100,000 Gallons of Whiſkey was made in Ferrintoſh; it is alſo ſtated that ſo much of this went to England, as to become an Object of Conſequence "to the Revenue of Exciſe in England, and to the entered Diſtillers in that Part of the Kingdom, by

" reaſon of the conſiderable Quantities of thoſe Spirits diſtilled in a Manner Duty " free, and ſent to the London and Engliſh Markets, on Payment only of the " Difference betwixt the Duty on Scotch and Engliſh Malt Spirits." To this it may be added, that a conſiderable Part of it went North, that the Iſles were chiefly ſupplied with it, and it cannot be ſuppoſed that none of it was uſed in Ferrintoſh, or that none of it was conſumed in that extenſive Diſtrict between Ferrintoſh and the Lowlands. Yet in the Statement Credit is taken for the Whole as coming into the Lowlands. The Committee will, I am perſuaded, think that if One Half of it got to the Lowlands, the Suppoſition is perhaps not warranted by Fact; yet this would reduce the Duty to £. 1,000. But if I be not miſinformed, as much Whiſkey was ſmuggled into the Lowlands from the Highlands, Duty free, after the Syſtem of Licence began, as had been ſent to the Lowlands from Ferrintoſh. That this was the Caſe appears to be more than probable, from the Statement of Entries in the Lowlands and Highlands, during the Firſt Years of the Licence, for in the Year 1788 Stills containing 8,756½ Gallons were entered in the Lowlands, while 450 Stills, containing 14,912 Gallons, were entered in the Highlands, and at this Period rapid diſtilling was unknown; if thereſore it be allowable to make an Addition to the Amount of Lowland Survey Duty, for what Spirits came from Ferrintoſh to the Lowlands, in 1786, a ſimilar Addition ought to be made to the Amount of Lowland Licence Duty, for what came from the Highlands to the Lowlands, Duty free, after the Syſtem of Licence began; for theſe Reaſons therefore it appears that this £. 20,000. cannot with any Propriety be allowed to ſtand in the Account of Lowland Survey Duty, for the Year 1786; and if it be deducted the Account ſinks to £. 12,000.

Appx. Diſt. Rep. 1798, p. 153.

But if no more than £. 12,000 was in reality got, 115,200 Gallons only at 2*s.* 1*d.* could have paid Duty; and the Account of Gallons that paid Duty, that were ſmuggled, and of Revenue loſt, may be gueſſed at as before.

Gallons diſtilled.	Gallons ſmuggled.	Revenue loſt.
5,400,000	5,284,800	£. 550,500 — —
3,600,000	3,485,000	363,020 16 8
2,700,000	2,584,800	269,250 — —

There is another Item in the Account, which I do not underſtand. The Revenue Year 1786 began on the 5th of July 1785, and ended on the 5th of July 1786. The Licence Syſtem began in the Highlands on the 5th of December 1785; ſo that the Highland Diſtillers were Five Months under Survey, and Seven Months under Licence. I obſerve that £. 7,869, which was the Amount of the Highland Licence Duty during this Seven Months, are deducted from the groſs Amount of Diſtillery Duty; but I can find no Deduction made for the Five Months Highland Survey Duty. It is obvious however that the Remainder cannot, as in the Statement, be the Amount of Lowland Survey Duty, till all the Highland Duty be deducted from the groſs Amount. I would deduct it, had I any Documents in the Report, aſcertaining its Amount. The Object of the Statement is to prove that the Duty collected by Survey was, during this Year 1786, more than was collected for ſome Time afterwards by Licence. I ought therefore to ſay, that if £. 7,869. were got in Seven Months by Licence, more in proportion would have been got in Five Months by Survey; but if it be ſuppoſed that only as much, in proportion to the Time, would have been got, the Highland Survey Duty, during theſe Five Months, muſt be ſtated at £. 5,620. 11*s.* $3\frac{3}{7}$ *d.*

According to this Examination it appears that the Account of Lowland Duty, got during this, the laſt and moſt productive Year of the Survey, ought to ſtand thus:

Groſs Amount of Scotch Diſtillery Duty - - - - - - -				£. 129,415	2	2
From which deduct Ferrintoſh ſuppoſed Duty	£. 20,000	—	—			
Highland 7 Months Licence D° -	7,869	—	—			
D° 5 Months Survey D° -	5,620	11	$3\frac{3}{7}$			
Duty on 881,969 Gallons at 2*s.* 1*d.* ſent to England - - - - - - - - - - - -	91,871	15	5			
				125,361	6	$8\frac{3}{7}$
The Lowland Survey Duty therefore, inſtead of having been £. 32,000, ſeems to have been no more than - - - -				£. 4,053	15	$5\frac{4}{7}$

It is ſcarcely neceſſary to obſerve, that if no more Duty was collected during this the laſt Year of Survey than £. 4,053. 15*s.* $5\frac{4}{7}$*d.* little, after paying the Expences of Collection, &c. would come to the Exchequer. But to ſee what was loſt, the Calculation may be made as before.

Gallons diſtilled.	Gallons ſmuggled.	Revenue loſt.
5,400,000	5,361,084	£. 558,446 5 —
3,600,000	3,561,084	370,946 5 —
2,700,000	2,661,084	277,196 5 —

It makes very little Difference, however, whether the Lowland Survey Duty was £. 4,053. 15*s.* $5\frac{4}{7}$*d.* or £. 12,000, or £. 32,000, ſince even at £. 32,000, Duty was paid for no more than 249,250 Gallons, a Quantity ſcarcely equal to the Conſumption of Edinburgh.

It may be ſaid, and I know will be ſaid, that the Diſtillery Buſineſs was not ſo well underſtood by the Exciſe, during the Time of Survey, as it is now; and that of courſe now ſo much is known of the Power of the Still, the Quantum of Produce, and the Expences of Manufacture, the Diſtiller will have it leſs in his Power to deceive the Exciſe, nor will the inferior Officers be able to connive with the fraudulent Diſtiller without immediate and certain Detection. I muſt be excuſed if this Matter appears to me in a very different Point of View.

The Moment the Syſtem of Survey takes Place, the Knowledge acquired of the Power of the Still can be of no Uſe to the Revenue; for the Diſtiller under Survey is not obliged to work againſt Time, but when and how he pleaſes. It will be his Intereſt to work ſlow, or not to work at all when he is cloſely watched, and he will do ſo; but if he ever can catch the Moment when he ſees it to be his Intereſt to work faſt, as he has the Power, he will uſe it. And after what has already been detailed, the Committee muſt be ſenſible, that the Diſtiller can now do more Miſchief to the Revenue in an Hour, than he could do formerly in a Day, I believe I may almoſt ſay a Week.

It may be ſaid that there can be little Fear of that, if he be properly watched. To watch even a 50 Gallon Still, as diſtilling is now carried on, would require Twelve Exciſe Officers, Six by Day and Six by Night; One muſt attend the Malt Barn;

a Second the Maſh Tun, a Third the Fermenting Vats, a Fourth the Still, a Fifth the Stock of Spirits, and a Sixth will be neceſſary to aſſiſt at particular Places, to take the Station of thoſe who go to Meals, and to keep a general Eye to all that is going on, without as well as within Doors; he ought to be a Superviſor. It may be thought, that ſuch a Number of Officers would be too many. The Committee now know how the Trade is carried on; they ſee at how many Points Frauds may be committed; and thoſe who are beſt acquainted with the Buſineſs are of Opinion, that the above Number, however faithful, will be found on Trial to be not more than enough; ſo that if 50 Stills, of 50 Gallons each at an Average, making an Entry of 2,500 Gallons in all, be wrought in the Lowland and Midland Diſtricts under Survey during the enſuing Year, the Number of Officers required to attend them will be 600, and their Salaries, at the Rate of £. 50 only to each, will amount to £. 30,000.

This Expence, conſidering the Revenue to be got, would not deſerve Regard, could it inſure an accurate and faithful Survey; but it ought to be remembered, that the Salaries of Exciſemen are ſmall, that the Expences of Living have increaſed, and that Men do not ſeem to be more virtuous than they were.

It is ſcarcely to be expected, that among the many Exciſe Officers, which it will be neceſſary to employ, if the Syſtem of Survey be again eſtabliſhed, there will not be found ſome who will be negligent, and others that will be unable to reſiſt a Bribe. The Commiſſioners of Exciſe have with Juſtice obſerved, in their Report on the Syſtem of Survey, " that it is not to be ſuppoſed, that the full Payment of Duties " payable to Government were compleatly realized and made effectual, even with " all theſe Regulations." Appx. Diſt. Rep. 1798, p. 385. Nor will they, I am afraid, be ever made effectual under Survey by any Regulations; for as the Commiſſioners judiciouſly ſay, " that " after all that could be done by the Legiſlature, the Security of this, (the " Diſtillery Survey Duty) as well as of every other Branch of the Revenue, " muſt ultimately depend on the Fidelity and Attention of the Officers employed to charge and collect it." Appx. Diſt. Rep 1798, p. 386.—And I believe every one will acknowledge the Juſtice of their Remark, " that when Traders are unprincipled, and " baſe enough to offer Bribes, it is not to be expected, that among many Officers " ſome ſhould not have been found weak or corrupt enough to receive them."—I confeſs it does not ſeem reaſonable to expect it; and if we can judge of the future by the paſt [*], it may be ſuppoſed, that if the Diſtiller did bribe the Exciſe Officers formerly, he will moſt certainly do it again. What his Succeſs may be, Experience only can ſhew; one Thing only is certain, viz. that if it was his Intereſt to bribe formerly with a Shilling, it is now his Intereſt to bribe with a Pound. The Conſequences to the Revenue are obvious. What they will be to the Diſtillers at preſent in the Trade may be foreſeen; they have made Money under the Licence Syſtem, ſome becauſe they paid leſs Duty than they could afford to pay, and all becauſe their Gains have been their own; they will not riſk what they have got with Eaſe and Comfort under Licence, by attempting precariouſly to gain more under Survey; they are conſcious they could not withſtand the Temptation which the Syſtem itſelf would hold out, or which Intereſt or Deſign might throw in their Way. Moſt of them have experienced the Anxiety, the Fatigue, and the Expence of Smuggling, and many of them have felt its Conſequences; as many of them as can get, conveniently, out of the Trade will retire; thoſe only who have ſunk much Money in extenſive Works will remain. A Struggle will immediately enſue betwixt the ſmall Diſtillers, who come in the room of thoſe who retire, and the great Diſtillers who may remain. It is eaſy to ſee what the Effect will be, both on the Revenue and the Trade. The new Diſtillers will be underſold by the Diſtillers of large Capital or extenſive Credit; they will endeavour to maintain their Ground by Smuggling, and in the end will be ruined. All this, as formerly, will be beneficial to the Officers of Exciſe, but injurious to the Farmer, &c. and the Trade will be in Danger of falling into the Hands of a few. The Landed Intereſt and the Country at large will oppoſe this, and the Deficit in the Revenue will induce Government to inſtitute an Inveſtigation into the Cauſe, the Conſequence of which will be not the Eſtabliſhment of the Syſtem of Survey.

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[*] In Diſt. Rep. 1798. Pa. 139. it is ſaid, " that ſome of the Exciſe Officers did, and ſome did not " give Indulgencies." " They were changed ſometimes. We have had," ſays the Evidence, " the " ſame Officers remain in the Diviſion above a Year, ſometimes they were changed oftener, ſometimes in a Month. When a new Officer came we were ſome Time, perhaps Days or Weeks, before we came to underſtand one another; during that Time we did not work ſo faſt. When we " were hard ſurveyed, we ſometimes did not charge above once a Week, ſo as to pay Duty for the " Charge. When the Officer was favourable, we generally charged once a Day, or once in Two " Days, under Duty, and Six or Eight Times not under Duty." And to the Queſtion, Page 147, " Do you believe thoſe Favours, conferred on the Officers, were confined to the Officers of the Diviſion, " or extended to the Superviſor of the Diſtrict, or the General Superviſor?" The ſame Evidence anſwers,—" Theſe Favours were, I believe, moſtly confined to the Officers of the Diviſion, though " I believe they often extended to the Superviſor alſo."

But it may, and from the Memorial of the Commiſſioners of Exciſe now before the Committee, I ſee it is to be ſaid, that the Syſtem of Survey has been eſtabliſhed in England for many Years, and no Complaints are heard againſt it, therefore there can be no good Reaſon why it ſhould not be eſtabliſhed in Scotland alſo. Were the Subject of Engliſh Diſtillery now before the Committee, this Argument ſhould receive a direct, and perhaps an unexpected Anſwer; but as the beſt Mode of collecting the Duty in Scotland only is before the Committee, and as Survey does not ſeem to be the beſt Method for Scotland, to ſay more on the Subject of Survey in England would be irrelevant.

I have thought it neceſſary to conſider the Advantages and Diſadvantages of the Syſtem of Survey minutely, not only becauſe it was the firſt and moſt natural Syſtem that was adopted, but becauſe the Advantages and Diſadvantages of the other Syſtems, that have been tried, will be thereby the more eaſily and more juſtly appreciated. The great and oſtenſible Advantage of the Survey Syſtem undoubtedly is, that if no Diſtillers committed Frauds, and if all Exciſe Officers were qualified for their Office, attentive to their Duty, and incorruptible, the Revenue would get all the Duty it ought to receive. The experienced Diſadvantages of this Syſtem are, that as all Diſtillers and all Exciſe Officers never have been and never will be honeſt, the Revenue never has gotten, and never will get, by this Syſtem, its due; that as this Syſtem entices, nay, forces the Diſtiller to ſmuggle, the Idea now ſo prevalent in Scotland, that to defraud the Revenue is not a Crime, will exiſt; that the Price of Whiſkey never can be raiſed ſo high, that the Happineſs of the lower Orders of Society ſhall not be hurt, or the public Peace injured by its Abuſe; that the Deſtruction of Grain which it occaſions is a national Loſs; that the Diſtiller, who under this Syſtem ſeems to be happy and rich, becauſe he ſeems to give Bread to many, lives, in Scotland at leaſt, a Life of Diſſembling, Anxiety, and in general unprofitable Fatigue; while many benefit, either by aſſiſting him to ſmuggle, or by enticing and encouraging him to ſmuggle, or by getting him puniſhed for ſmuggling, and while his Creditors the Maltſter, the Farmer, the Landed Proprietor, ultimately ſuffer.

SYSTEM OF LICENCE.

In Diſt. Rep. 1798. Pa. 385. it is ſaid, that the Amount of Lowland Duty, during the Two firſt Years of Licence, was at an Average £.25,000. In the ſame Page, the Amount of Duty, during the laſt Year of Survey, as was mentioned, is ſtated to have been £.32,000. From which it muſt very naturally be inferred, that collecting the Duty by Licence is leſs beneficial to the Revenue than by Survey.

vey. In Diſt. Rep. 1798. Pa. 185. it is ſtated, that the Lowland Licence Duty, in 1797, had riſen to £.138,696. 14*s.* 6½*d.*; and in the Half Year, ending 5th July 1798, it amounted to £.115,869, which is at the Rate of £.231,738. 4*s.* 7*d.* per Annum. It is ſaid, (Diſt. Rep. 1798. Pa. 386.) "In regard to the Increaſe of Licence Duty, ſince 5th July 1793 (at which Time the Licence Duty was only £.33,747. 7*s.* 8*d.* (Diſt. Rep. 1798. Pa. 185.) it is fair to repeat what was ſtated in the Anſwer to the Queries, that this does not ſeem to be greater than might have been expected under the Mode of Survey, and than actually has been realized in other Branches of the Exciſe in Scotland."

I have taken a good deal of Pains to examine into all this. And as I think the Committee would wiſh to know how it happened, 1ſt. that the Revenue, during the firſt Years of Licence, was ſmall, and apparently leſs than it had been under Survey; 2d. Why for ſome Years it continued low; 3d. Why it has, of late Years, riſen, under Licence, far above what it ever was during Survey, &c.; 4th. What Probability there is, as the Exciſe ſay, that the late Increaſe of the Licence Revenue does not ſeem to be greater than might have been expected under Survey, and than actually has been realized in other Branches of the Exciſe in Scotland; I ſhall ſtate the Reſult of my Enquiries.

The Firſt Point to be aſcertained is, what was the real Amount of the Licence Duty, during the Two Firſt Years of the Licence.

In Diſt. Rep. 1798. Pa. 385. it is ſaid—"That for near Two Years after the Licence Act took Effect, ſome of the principal Diſtillers wrought almoſt entirely for the Engliſh Market. By a fair Calculation there is Reaſon to think that the Amount of Licence Duty on the Stills ſo employed, fell little ſhort of £.20,000 for each Year. After this Sum is deducted from the Groſs Amount of Duty, the Remainder will be the true Amount of the Diſtillery Licences for the Scotch Market in theſe Two Years. With that Deduction, and the Sum formerly ſtated, (Diſt. Rep. 1798. Pa. 185.) as Arrears of the Year preceding, the Average Annual Produce of the Lowland Diſtillery Licences for theſe Two Years, amounts only to about £.25,000; and what proves this to be the proper Average is, the Produce of the Five ſubſequent Years, when the Diſtillery was confined moſtly to the Scots Market, as that at a Medium was about £. 28,000."

The Arrears here mentioned were, £.10,624. 12*s.* 2½*d.* (Diſt. Rep. 1798. Pa. 185.)

In Diſt. Rep. 1798. Pa. 79. it is ſtated, "that in the Lowlands, in the Year ending 5th July 1787, 251 Stills, containing 38,982 Gallons, were licenſed." The Licence Duty was £. 1. 10*s.* per Gallon, which for 38,982 Gallons amounts to £. 58,473; from which, I cannot ſee any Thing in the Record that authorizes the Deduction of any Sum, for the Survey Arrears of 1786; for in making up the Account of Licence Duty of 1787, the whole Duty for the Gallons entered that Year muſt be ſtated, which Duty, it appears, was £. 58,473, independant of the Arrears of 1786; and, in ſo far as I know, Licences were at that Time granted for full Years only.

In the above quoted Page, I do not ſee any Account of the Number of Gallons entered for the Year ending 5th July 1788, which was the Revenue Year 1788; but in Page 185, it is ſtated, "that in that Year the Licence Duty was £.43,148. 6*s.* 10*d.*" and no Arrears are mentioned for this Year on the Margin. In the Note at the Bottom of Page 184, it is ſaid, "that the Arrears of 1786, which amounted to £. 10,624. 12*s.* 2½*d.* were paid the Year following, or in 1787."

It is ſaid in the Statement, that the Licence Duty on the Stills employed for the Engliſh Market, fell little ſhort of *£*. 20,000; and on this Suppoſition, *£*. 20,000 is deducted, Annually, from the Amount of the Duty during the Two Firſt Years of Licence. In Diſt. Rep. 1798. Pa. 431. there is an official Account given of the Quantities of Britiſh made Spirits permitted from Scotland into England in theſe Two Years, from which it appears, that the Number of Gallons permitted during 1787, was 32,267 Gallons, and in 1788, the Number was 86,045, which at the then Scotch Survey Duty of 2 *s.* 1 *d.* would have yielded a Revenue of *£*. 12,324. 3 *s.* 4 *d.* only.

The Account of Lowland Licence Duty therefore during theſe the Two Firſt Years of the Licence, ought, from any Thing that appears to the contrary on the Record, to ſtand thus:

	£.	*s.*	*d.*
Groſs Amount of Licence Duty for 1787 - - - - -	58,473	—	—
Arrears of 1786, paid in 1787 - - - - - - - - -	10,624	12	$2\frac{1}{2}$
Groſs Amount of Licence Duty in 1788 - - - - -	43,148	6	10
	112,245	19	—$\frac{1}{2}$
From which deduct, Duty at 2 *s.* 1 *d.* per Gallon, on 116,312 Gallons ſent to England - - - - - -	12,324	3	4
The Amount of Lowland Duty in Two Years - -	99,921	15	$8\frac{1}{2}$
D° - - D° - - D° - - for each Year -	49,960	17	$10\frac{1}{4}$

This apparent Difference between the Amount of Licence Duty, as ſtated in Diſt. Rep. App. 1798, and that made up from the Facts ſtated in the ſaid Report, can, I make no Doubt, be reconciled, for I ſuppoſe that Credit is taken in the Account, as ſtated in the ſaid Report, not only for the Spirits that were permitted to England, but for the Quantity ſuppoſed to be ſent without, as well as with Permit. And as for the Arrears, though I cannot ſee any Thing in the Report that authorizes their Deduction, they certainly have not been deducted without a juſt Cauſe. But the Committee will perceive, that from the few Materials I have before me, I could not make up the Account otherwiſe than I have done; and they will alſo obſerve, that on this Subject of the Amount both of Survey and Licence Duty, more preciſe, diſtinct, and explicit Accounts are wanting.

Taking therefore the Amount of Licence Duty to have been *£*. 25,000 only, and ſuppoſing that 5,400,000 Gallons were Annually diſtilled, the Duty per Gallon muſt have been no more than $1\frac{1}{6}$ *d.* or if 3,600,000 Gallons only were diſtilled, the Duty could have been no more than $1\frac{2}{3}$ *d.* or if no more than 2,700,000 Gallons were diſtilled, the Duty per Gallon muſt have been exactly $2\frac{1}{3}$ *d.*

If it be ſuppoſed that the Licence Duty of *£*. 1. 10 *s.* was calculated to be equal to 2 *s.* 1 *d.* per Gallon of Produce, the Loſs ſuſtained by the Revenue may be gueſſed at as formerly, for *£*. 25,000. is the Duty at 2 *s.* 1 *d.* on 240,000 Gallons.

Gallons diſtilled.	Gallons paying no Duty.	Loſs to Revenue.
5,400,000	5,160,000	*£*. 537,500
3,600,000	3,360,000	350,000
2,700,000	2,460,000	256,250

But I have always underſtood that Government, having ſound that the high Survey Duty of 3*s.* 9½*d.* $\frac{7}{15}$, impoſed previous to 1784, injured the Revenue, by encouraging illicit Diſtilling and Foreign Smuggling, not only reduced the Duty, previous to the Licence Syſtem to 2*s.* 1*d.* per Gallon, but that at the Time of eſtabliſhing the Licence, they impoſed a Duty on the Gallon of Still much leſs than 2*s.* 1*d.*, in order to cruſh illicit Diſtilling compleatly. This is confirmed by a Paſſage in the Memorial, laid before the Committee, by Mr. Stein, in which it is ſtated that, "as an Experiment it was intended that the Duty ſhould not be "taken too high; and accordingly 30*s.* on the Gallon of Still was impoſed, which "was eſtimated to be equal to Six Pence on the Gallon of Spirit."

Mr. Bonar is of this Opinion alſo.
Appx. Diſt. Rep. 1798. Pa. 210.

If this was the Caſe, as from many Circumſtances I am led to believe it was, then, it is perhaps not altogether proper to compare the Syſtem of Survey, under which the Duty was 2*s.* 1*d.* per Gallon, with the Licence Syſtem at that Period when the Duty was only 6*d.* per Gallon. Let it be allowed that the Amount of the Survey Duty, in 1786, was £. 32,000. at 2*s.* 1*d.* per Gallon of Produce. The Rate of the Licence Syſtem when begun, being 6*d.* was leſs than One Fourth of that of Survey. If therefore One Fourth of the Sum got under Survey, or £. 8,000, was got by Licence, it was as much as could have been reaſonably expected. To know therefore the true Value of the Syſtem of Licence, the Compariſon ſhould be made between the Amount of the Survey Duty at 2*s.* 1*d.* and the Amount of the Licence Duty at 6¼*d.* multiplied by Four.

Under the Syſtem of Survey, and allowing that £. 32,000 was levied, the Duty of 2*s.* 1*d.* was paid for 307,200 Gallons only. But under the Licence Syſtem, and allowing that no more than £. 25,000 was got, if the Duty be ſuppoſed to have been 6*d.* per Gallon of Produce, Duty muſt have been paid for One Million of Gallons; for which, had the Rate of Licence Duty been equal to that of Survey, or 2*s.* 1*d.* per Gallon of Produce, a Revenue of £. 104,166. 13*s.* 4*d.* would have been got. I will not carry out this Compariſon as far as it might go, nor contraſt the examined Account of Survey Duty, from which the Ferrintoſh ſuppoſed Duty, and the Highland Five Months Survey Duty were ſtruck out, with the Amount of Licence Duty made equal to that of Survey. The Committee may conceive what the Reſult would be. But I will aſk, what Proof can be brought forward, that during the Firſt Year of Licence, even 6*d.* was paid per Gallon of Produce? Mr. Taylor's Computation for 1794 may be too high for 1787; reduce it even below all Bounds of Probability, and ſuppoſe that no more than Two Millions of Gallons inſtead of 5,400,000 were diſtilled in the Lowlands in 1787, the Duty per Gallon of Produce, if £. 25,000 only was got, would have been no more than 3*d.* per Gallon. Yet even this Duty, trifling as it is, would have yielded, on thoſe Two Millions of Gallons, this £. 25,000; which ſhews the comparative Value of the Syſtems in a juſt Light; for 3*d.* being even leſs than the Eighth of 2*s.* 1*d.* had the Licence Duty been equal to the Survey Duty of 2*s.* 1*d.* per Gallon of Produce, the Licence Revenue in 1787 would have been no leſs than £. 200,000.

It may, however, with Reaſon be ſtated, in oppoſition to this Mode of comparing the Amount of Licence and Survey Duties, that the high Survey Rate per Gallon was the Reaſon why ſo little Duty was got; and that if the Survey Duty had been no more than 6*d.* per Gallon, there would have been leſs Smuggling. This muſt be granted; but if the high Rate of 2*s.* 1*d.* was one Cauſe, why ſo little Revenue was got under Survey, is it not a ſtrong Proof that the Duty cannot be raiſed ſo high as it ought to be under Survey, without immediately giving riſe to Smuggling, by which the Revenue, as formerly, will ſuffer? We ſhall ſee whether that be, in the ſame Degree, the Caſe with the Syſtem of Licence.

Appx. Diſt. Rep. 1798. Pa. 139.

The Committee will naturally aſk, how it could be poſſible that Government could be ſo far miſled as to impoſe ſo low a Licence Duty? The whole Evidence, both in the Reports of the Commiſſioners of Exciſe, and given by the Diſtillers, explains it. The Survey Syſtem had never yielded much Revenue, and Government was taught to believe that a Still, at that Time, could not be wrought or diſcharged, throughout the Year, more than Four Times a Week. Yet, though it was known to the Officers of Exciſe, that a Still could be run Eight Times a Day, or 48 Times inſtead of Four Times a Week, they did not, it would ſeem, inform the Board of Exciſe or Government of that; and a Duty was impoſed on the Gallon of Still, equal only to the 12th of what it was known the Trade, according to the Rate of Survey Duty on the Gallon of Produce, ought to have paid.

Appx. Diſt. Rep. 1798. Pa. 185.

Having thus ſeen that no juſt Idea can be formed of the Value of the Syſtem of Licence, if it be judged of by the Revenue got during its Infancy, compared with the Revenue got under the Syſtem of Survey matured, we may enquire why, for ſome Years, the Revenue diminiſhed under Licence. The Extent of this Decreaſe cannot be ſeen from the Exciſe Statement already examined; for in that Statement the Average Amount of ſeveral Years is noted, but the Revenue got in the particular Years is not marked. The Effect of this is to make the apparent Amount of ſome Years more than it was in reality, but it conceals the prodigious Decreaſe of the Revenue, from *£*. 58,371. 0*s*. 11 *d*. or deducting Arrears, *£*. 47,746. 8*s*. 8½ *d*. which was its Amount in 1787, to *£*. 24,721. 19*s*. 8¼ *d*. its Amount in 1789; and is apt to turn the Attention from the great Amount of the firſt Year altogether; and by fixing it on the Average, ſtated as having been *£*. 25,000, lead to the Belief, that becauſe that averaged Sum is leſs than the Sum of *£*. 32,000, ſaid to be got under Survey, therefore the Licence Syſtem is leſs beneficial to the Revenue than that of Survey. But as the Committee wiſh to enquire impartially into the intrinſic Worth of the different Syſtems, it becomes of Importance to enquire whether this Decreaſe of the Revenue was, as eſſentially, the Effect of any Defect in the Principle of the Licence Syſtem, as the getting *£*. 32,000 only under Survey, inſtead of a much larger Sum, was the conſequence of any Defect in the Principle of the Syſtem of Survey.

Under the Syſtem of Survey every Diſtiller ſmuggled; and if any one could ſmuggle more than another, that other might grumble a little, and ſay, that Favours were granted to ſome that were denied to him; yet it was generally underſtood by the Trade, that he had no Right to complain, far leſs to inform. But as ſoon as the Syſtem of Licence was eſtabliſhed, the Bond that united Diſtillers together, if not broken, was greatly weakened. They became jealous of one another in the extreme, and it invariably happened, that when any one made a Diſcovery or Improvement, no Matter whether fraudulent or not, that enabled him to do more Work with a leſs Entry than his Neighbours, the Reſt endeavoured to gain it. If they ſucceeded, all was right; but if they did not, they raiſed the Cry of Fraud. Nay, I am informed, that there have been Inſtances where Diſtillers have invented and uſed Devices, which, if not contrary to the Letter of the Law, were in direct Oppoſition to its Spirit, and ruinous to the Revenue; and when they found the Invention divulged and uſed by the Trade, they have turned their Attention to ſomething new, and knowing that it would be long before that alſo could become common, they have ſolicited the Board of Exciſe to make a Stretch of Power, and ſuppreſs the Uſe of their former Invention.

It

Defects of the Syſtem of pure Licence.

It is generally believed, that immediately after the Licence Syſtem was eſtabliſhed, the Diſtillers made great Improvements in their Apparatus, by which they did much more Work with a Still of a given Capacity in a given Time than they had been able to do before. That this was the Caſe, is true; but it ſhould alſo be remembered, that under Survey, they wrought only when they pleaſed, or when they found it convenient, but under Licence they were obliged to work againſt Time; and it ſhould alſo be known, that very ſoon after the Licence Syſtem was eſtabliſhed, they began to enlarge the Pipe that led from the Head to the Worm, in which Pipe they had a very ſimple Contrivance, by which the Liquor that boiled up from the Still, into this enormous Pipe, was prevented from getting on to the Worm; ſo that while they paid Duty for a ſmall Still only, they enjoyed the Benefit of a large One; and, had they not quarrelled among themſelves, it is doubtful whether Pipes of this Kind might not have been in uſe ſtill.

It is not then to be wondered at that the Revenue very ſoon began to decreaſe after the Licence Syſtem began; but this, inſtead of proving that the Principle of the Syſtem is bad, only ſhows that thoſe entruſted with the Collection of the Revenue, either could not or would not ſee how the Principle of the Syſtem was abuſed in Practice. It may be ſaid, that as ſoon as it came to be known that Practices injurious to the Revenue were carried on, or that the Rate of Duty had been generally diminiſhed, Intimation thereof was communicated to the Legiſlature, and ſuch Practices were by a new Law declared to be illegal, or the Rate of Duty was raiſed. I doubt it not; but in the mean Time, Fortunes, inadequate to the Capitals employed in the Trade, were amaſſed at the Expence of the Revenue, while the Country was kept conſtantly deluged with cheap Whiſkey. That, it is ſaid, is the great Evil with which the Licence Syſtem has been all along attended; the Price of Spirits never could be raiſed, becauſe there were always ſome Diſtillers who could work faſter and for leſs Expence than their Neighbours; and as they kept down the Market, the Duty never could be raiſed above what the Generality of the Trade could bear. But can any Thing prove, in a more ſatisfactory Manner, that in carrying the Syſtem of Licence into Effect, it ſeems not to have been known or remembered, that under no Syſtem of Licence can the Revenue be ſafe, except all in the Trade be put as ſpeedily as may be, and kept as nearly as can be, on an equal Footing. It was thought enough if the Revenue could be protected againſt Fraud; as for defending it againſt Ingenuity, by putting all the Trade on a Par, when propoſed, and it is but of late that it was propoſed, it was treated as a Chimera. But the Committee, I truſt, are convinced, that the Meaſure is not only neceſſary under a Syſtem of Licence, but that it is practicable, nay, that it will very ſoon be accompliſhed. And if the Revenue, while left to benefit ſolely by that gradual Increaſe of Ability to pay a high Duty, which the ſlow Diffuſion of divulged Improvements has communicated to all in the Trade, was in 1797 £.138,696. 14*s.* 6¼*d.* and in the Half Year ending 5th January 1798, no leſs than £.115,869. 2*s.* 3½*d.* there is almoſt a Certainty that next Year, when the Trade will be almoſt on a Par, the Revenue will get almoſt all the Duty which the Manufacturer can afford to give.

Appx. Diſt. Rep. 1798. Pa. 185.

4th. But it is ſaid in the Report of the Commiſſioners of Exciſe of laſt Year, that "this Increaſe of Duty under Licence ſince the Year 1793, does not ſeem to be greater "than might have been expected under the Mode of Survey, and than actually has "been realized in other Branches of the Exciſe in Scotland." As the Branches of Exciſe under Survey, in which this Increaſe has taken place, are not ſpecified, I have not had it in my Power to inquire whether it has been occaſioned by a faithful Collection of the Duties, or by an Extenſion of the Manufactures; nor indeed does the Inquiry ſeem to be very neceſſary; for as it is not ſaid, that the Revenue under Survey would be greater than it has been under Licence, there can be little Doubt which of the Syſtems ſhould be preferred; for the Syſtem of Licence is, or at leaſt, ought to be leaſt expenſive.

But the Commiſſioners of Exciſe ſay, in their Report of this Year, that they do not like the Syſtem of Licence, becauſe it ſeems to be agreeable to the Diſtillers. It is not ſurpriſing that the Commiſſioners, vexed and haraſſed as they have been by the Manœuvres of the Diſtillers, ſhould look on every Syſtem, that ſeems to be agreeable to the Diſtillers, with a jealous Eye; yet I could have wiſhed that this Reaſon, why the Licence Syſtem ſhould not be adopted, had not been brought forward. But ſince it has been brought forward, I think they might add, that they do not like the Syſtem of Survey, becauſe it is agreeable to the Officers of Exciſe; for ſurely if they have been over reached by the one, they have had very little Reaſon to confide in the other. I will however do both the Diſtillers and Exciſe Officers Juſtice in this Point. It is true that the Majority of Diſtillers ſay they prefer the Syſtem of Licence; but ſome have ſhewn that, in reality, they like the Syſtem of Survey better; for they gave up working under Licence, but as ſoon as the Survey was introduced again, laſt Year, they began; and though the Exciſe Officers, in general, have expreſſed, by more than Words, their Satisfaction at the Proſpect of the Re-eſtabliſhment of the Syſtem of Survey, not a few, as the Committee will find from the Reports now before them, have given their Opinion in favour of the Syſtem of Licence; and this Opinion ſeems to have been formed from their Obſervation of what has taken place under the preſent mixed Syſtem of Licence and Survey combined.

3d. SYSTEM OF LICENCE AND SURVEY.

Preſent Syſtem by which £.54 is levied per Gallon of Still 1*s.* per Gallon of Produce.

This mixed Syſtem, whatever its Effects may have been on the Revenue, has ſaved many Diſtillers from Ruin. Such was the State of the Trade laſt Year, that while ſome under the then Licence Duty of £.54. per Gallon of Still, were paying at the Rate of from 1 *s.* to 1 *s.* 6 *d.*, others were paying not more than 8½ *d.* per Gallon of Produce. Had the Licence Duty been raiſed to £.108, the Duty would have been only 1 *s.* 5 *d.* to thoſe who could work faſt, while to thoſe who wrought ſlow it would have been from 2 *s.* to 2 *s.* 6 *d.* per Gallon diſtilled, which would in a very ſhort Time have driven them from the Trade; but by continuing the Licence Duty at £.54., and impoſing a Survey Duty of 1 *s.* per Gallon of Produce, the Duty to the dexterous Diſtiller was raiſed to 1 *s.* 8½ *d.*; by which the Diſtance between him and the leſs dextrous Diſtiller was leſſened. During the Courſe of the Year, little or no Increaſe in the Rapidity of working took Place, among thoſe who wrought faſt; but thoſe who were working ſlow, at the Time the Law paſſed, made rapid Advances. It would have been all very well had they done nothing more; but the Returns from the Officers of Exciſe clearly ſhew, that while almoſt all the faſt working Diſtillers accounted for (as is ſuppoſed) all the Malt and Barley and Spirits they diſtilled, the ſlow working Diſtillers ſmuggled as much as they could. Some of them were better acquainted with this Trade than with Diſtilling; for it would appear that they got only Three Gallons of Spirits from the Boll; nay, the Exciſe Report ſhews, that no more than One Gallon was got, at One Work in the Highlands, from the Boll; in other Words, that all the Reſt was ſmuggled. Thoſe however, who underſtood this Buſineſs beſt, took Care that the Account of their Lengths, as they call them, or of the Quantity of Spirit got from the Boll, ſhould not be at Variance with the Account of the Bolls they diſtilled, for they ſmuggled their Grain alſo. And to ſuch an Extent has the Fraud been carried, that I believe I may venture to ſay, that on an Average, the Survey Duty has not been paid for more than One Half the Number of Gallons, which were diſtilled laſt Year in Scotland.

Its Defects.

Had this Syſtem produced no other Effect than having thus ſhewn that the Scotch Diſtillery Revenue cannot be collected by Survey, it would have been valuable; but it muſt be confeſſed, that it has been a very expenſive Experiment, and if any Thing could compenſate for the Loſs it has occaſioned to the Revenue, it would be that this mixed Syſtem has prevented the Ruin of many Diſtillers, and kept the Trade from falling into the Hands of a few

SYSTEM OF LICENCE GUARDED BY SURVEY.

Pure Licence incompatible with the preſent State of the Trade.

From what has been ſaid, the Committee will ſee, that the Syſtem of Licence is, of all others, the beſt adapted to the Nature of the Manufacture in queſtion, and the moſt ſecure for the Revenue. It will, I am perſuaded, alſo be ſeen, that till the Power of the Still, the Quantum of Produce, and the Amount of the neceſſary Expence of Manufacture, be more accurately aſcertained, the Revenue cannot be truſted to Licence alone. It is likewiſe, I think, apparent, that it is of the greateſt Importance that the Trade be put as ſpeedily, and kept as nearly as poſſible, upon an equal Footing. The Committee will ſee, that a very remarkable Revolution has taken place among the Diſtillers ſince Spring 1798, and that with a very little Pains they may now be put upon a Par; and with regard to keeping them nearly ſo, it will be eaſy. To ſay that no Diſtiller ſhall, in future, make any Improvement, would be impolitic and unjuſt; but to ſay that every Improvement ſhall, for a fair and valuable Conſideration, be made common to the Trade, is imperiouſly demanded by the Intereſt of the Revenue, and the Good of Society. If this be not done, the Price of Whiſkey never can be raiſed ſo high, that the Happineſs of the lower Orders of Society ſhall not be hurt by its Abuſe, nor will Government get, from every Diſtiller, as much Duty as he can afford to pay.

To make the Syſtem of Licence efficient the Trade muſt be put on a Par in Working.

The Circumſtance that will, moſt ſpeedily and effectually, place all the Diſtillers on an equal Footing is, to enact, as the Diſtillers themſelves requeſt, that all Stills ſhall, in future, be made according to one Model; and that their internal Apparatus ſhall be ſimilar both in Shape and Place. The Trade, at their Meeting laſt Winter at Falkirk, were of Opinion, that it would be expedient that a Model of a Still ſhould be recommended; and a Committee was appointed to fix on that Model. The Improvements which have been made, ſince that Time, rendered it difficult for that Committee to fix on a Model, becauſe the full Effects of the new Stills were not known. In a General Meeting of the Trade, at Edinburgh, they again expreſs their Willingneſs either to work with Stills, conſtructed after a Model, or not, as the Legiſlature chuſes; and have no Objecttions that all Stills ſhould be of 40 Gallons Capacity, including the Head; or that Diſtillers ſhould have the Liberty of working with Stills of 40 or 70 Gallons. There are many and ſtrong Reaſons why Stills, as ſmall as 40 Gallons, ſhould be allowed; the Committee will ſee that many Diſtillers will find it very difficult to manage a 40 Gallon Still; for the Capital required to carry on Buſineſs, under the new Duty, will be great; and I am decidedly of Opinion, that the Trade will not all be on an equal Footing, if, at the ſame Duty per Gallon, ſome uſe 40 Gallon and others 70 Gallon Stills; for as many Men are required to attend a 40 Gallon as a 70 Gallon Still, &c.

Frauds muſt be ſeverely puniſhed.

The Committee will alſo perceive from the Account already given, which might have been made more full and particular had it been neceſſary, that in order to prevent Frauds, by increaſing the Capacity of the Still, without paying Duty for that Increaſe, the Pipe, that comes off from the Head to the Worm, ſhould deſcend at an Angle of 45°; that no Pipes, but the Charge and Diſcharge Pipes, ſhould be allowed to communicate with the Still; and in a particular Manner, that there ſhould be no Pipe of Communication between the Still and the Pipe that conveys the Steam to the Worm, nor any other Pipe, by which Steam or Liquor can paſs from the Still, but by the Head and Pipe deſcending at an Angle of 45 Degrees.

Diſtillers allowed Acceſs to detect Frauds.

It has been hitherto ſuppoſed, that the Revenue only had an Intereſt in ſeeing that no Frauds were committed; and accordingly, both under Survey and Licence, none but Exciſe Officers had a Right to enter and inſpect the Works of Diſtillers. But I ſubmit it to the Committee, whether every Diſtiller in the Trade has not a greater Intereſt that no Fraud ſhall be committed by his Neighbour, than the Revenue poſſibly can have. If the Revenue be defrauded, the Public muſt bear the Loſs, for the Deficiency muſt be made up by the Public; but if a Diſtiller be underſold by his fraudulent Neighbour, he has no Reſource left, but in defrauding the Revenue alſo; which, whatever it may be to his Neighbour, may neither be convenient nor ſafe to him. I will venture to ſay, that if licenſed Diſtillers be permitted thus to enter any Diſtillery, there will be fewer Frauds, and more attentive and faithful Exciſe Officers.

It has too long been the Caſe, that Exciſe Officers gazed at what they could not underſtand, and the Reports before the Committee ſhow, that they have but too frequently overlooked what any Diſtiller could ſee. The Eye of One Diſtiller, will ſee more than many Exciſe Officers are able to perceive. It may be ſuppoſed that Diſtillers, inſtead of informing againſt thoſe who commit Frauds, may imitate the Frauds they have ſeen. I think it not improbable that they will, at Times, do ſo. But the Committee muſt perceive, that in proportion as the Fraud ſpreads, the Chances of Detection extend. And as the Imitator is more culpable than the Inventor, becauſes he abuſes the Confidence repoſed in him, and the Privilege granted him by the Law, he ſhould be puniſhed with more Severity than the Inventor. It muſt give Pleaſure to the Committee to obſerve, from the Memorial preſented by the Diſtillers, that the Diſtillers themſelves are now ſo much convinced, that it is their Intereſt that the Revenue be protected, that they have not only ſolicited to have the Privilege of aſſiſting in protecting it, by doing which they are protecting themſelves, but they have offered to ſubject themſelves to a new and unheard of Puniſhment, if convicted of Fraud, as may be ſeen by looking at the 14th Article of their Memorial, where it is ſaid, "Reſolved, that if a Diſtiller or Diſtillers
" ſhall make any Alteration not authorized by Government, in the Form of the
" Apparatus, he, ſhe, or they uſe, or ſhall increaſe the Capacity of the Still, or
" Steam Pipe, without entering and paying Duty for the ſame Increaſe, ſuch Diſ-
" tiller or Diſtillers ſhall pay Duty for ſuch increaſed Capacity, back to the Beginning
" of his, her, or their Licence, and ſhall be fined in the Sum of £.   according
" to the Capacity of the Still; they ſhall forfeit his, her, or their Licence, and the
" Work, in which ſuch Fraud has been committed, ſhall be ſhut up for Twelve
" Months."

Combination between fraudulent Diſtillers, and their Servants broken.

The next Thing to the making every Diſtiller the Guardian of his own Intereſt, as well as of that of the Revenue, is to break that Combination in fraud, which has hitherto ſubſiſted among Diſtillers and their Servants. If a Diſtiller do nothing wrong, he has nothing to fear from any Informer; but if he be committing Fraud, it is the Intereſt of the Trade as well as of the Revenue that he ſuffer. And ſo much are the Diſtillers convinced, that neither Coſt nor Pains ſhould be ſpared, to procure Information and enſure Detection, that many of them wiſh that a Fund, One Half to be furniſhed by Government, and the other by the Trade, were eſtabliſhed to procure Information; and all of them, as the Committee will ſee in the ſame Memorial, Reſolution 31ſt, wiſh, "that any Perſon or Perſons, Workmen
" or others, detected and convicted of aiding or abetting Licenſed Diſtillers in the
" Commiſſion of Frauds, knowing them to be Frauds, ſhall be impriſoned for

“ Months in the Gaol or Houſe of Correction, and any Diſtiller employing “ ſaid Perſon thereafter, knowing this, ſhall be fined according to the Capacity of “ the Still, in the Sum of for each Gallon,” which leads me to ſtate,

That it is not without Reaſon that the Diſtillers complain, in that Memorial, that the Puniſhments inflicted by the Exciſe Laws, have never born a juſt Proportion to the Offence. It may be true that the Intention to commit a Fraud conſtitutes the Crime of the Offence; but in many Inſtances the Diſtiller has offended through Ignorance; and it is manifeſtly unjuſt to puniſh the Proprietor of a ſmall Still, whoſe Entry limits his Power of doing Miſchief, as ſeverely as the Proprietor of a large Work. They have therefore humbly repreſented to the Committee, that the Ends of Juſtice would be more fully anſwered, if all Penalties were made to bear ſome Proportion to the Size of the Still.

Puniſhments proportioned to the Entry.

They have alſo long experienced the Inconveniences of the Uncertainty and the Delays, that have hitherto prevailed, in getting Exciſe Cauſes brought to Judgment. If I be not miſinformed, the Number of Proſecutions now pending is great, and ſome of them of very long ſtanding. The Conſequence has been, that the Diſtiller, lulled into Security by this Delay, has been, but too often, led to the Commiſſion of a new Offence, in the Perſuaſion that he was not to be puniſhed for the Firſt. The Manner alſo in which theſe Trials are carried on, before the Court of Exchequer is expenſive and haraſſing in the extreme. The Diſtillers ſay, that it is ſuppoſed they ſhould know when their Cauſes are to come on, becauſe the Day of Trial has been announced by a Program on the Door of the Court. If the Diſtiller has not an Agent there, how can he known this. But it more frequently happens, that when he does get Notice of it, and leaves his Buſineſs to attend, he and his Witneſſes find, when they arrive, that the Cauſe cannot come on. Such Delay is a ſevere Puniſhment in itſelf. Many Diſtillers have informed me, that rather than encounter the Delays and multiplied Expences of a Trial, they have allowed Sentence to paſs againſt them by Default, in Caſes where they thought they had committed no Offence. They wiſh therefore for prompt and ſpeedy Juſtice, and moſt heartily concur in the Idea, lately thrown out by the Right Honourable Chairman of the Committee, that Exciſe Cauſes ſhould be tried in a ſummary Manner by Circuit Barons of the Exchequer, and a Jury; or if this Meaſure cannot at preſent be adopted, they ſuggeſt that it would be uſeful, both to them and the Revenue, were Exciſe Cauſes tried, in the Firſt Inſtance, by the Sheriff and a Jury.

Exciſe Cauſes tried in a ſummary Way by a circuit Exchequer Court, or by the Sheriffs and a Jury.

It appears alſo to be reaſonable, that the Diſtillery ſhould have the ſame Power of looking after the Exciſe Officers, that the Exciſe Officers have of looking after them. Equity and Juſtice, as well as the evident Intereſt of the Revenue and the Trade, demand this; and without it the other Regulations will be nugatory and vexatious. The Diſtillers, who may be ſuppoſed to be acquainted with this Matter, ſay, in their 28th, 29th, and 30th Reſolutions, “that, as under the Syſtem of Licence, the Number of Exciſe Officers may ultimately be diminiſhed, it would be a prudent Meaſure to increaſe the Salaries of thoſe employed at the Diſtilleries; and certainly it would tend much to ſecure the Revenue, if every Exciſe Officer convicted of Neglect of Duty were diſmiſſed the Service; and if every Exciſe Officer convicted of conniving with, or favouring or ſcreening from Detection and Proſecution the fraudulent Practices of any Diſtiller or Diſtillers, were, on Conviction, rendered incapable of holding any Office under the Crown.”

Diſtillers allowed to accuſe fraudulent or negligent Exciſe Officers before ſaid Court.

I am perſuaded that I take the Senſe of the informed and thinking Part of the Trade along with me, when I ſtate, that there are Three Points in which, under the enſuing Law, there muſt be, for the Good of the Trade and the Security of the Revenue, Licence guarded by Survey on Capacity of Still, Quantity of Malt, &c. diſtilled, and Whiſkey got.

Revenue, a Survey. The Firſt is on the Capacity of the Still; the Second, on the Malt and Raw Grain uſed; and the Third, on the Quantity of Spirit produced. I am perſuaded that the Trade ſee they are not ſafe, except there be a Survey on the Capacity of the Still; and when they conſider how impoſſible it will be for Government to protect them, if there be not a Survey on the Quantity of Produce, they will moſt earneſtly concur with Mr. Stein who has ſolicited ſuch a Survey.

The Committee will ſee that this Survey is as much for the Intereſt of the Revenue as of the Trade; and though the Trade, no doubt, would wiſh to pay even more than enough, to get rid of the manifold Vexations of Survey, yet they muſt, on ſerious Reflection, perceive, as will be more fully explained when illicit Diſtilling and Foreign Smuggling come to be conſidered, that without this Survey on Stock, Government cannot guard them againſt the illicit Diſtiller or the Foreign Smuggler; but that this Survey, if attended to by themſelves, and if they keep the Exciſe Officers, in every Department, to their Duty, is their Sheet Anchor.

As for the Survey on Malt and Grain uſed, it is only neceſſary to let Government know the progreſſive Power of the Still. I truſt that the preſent Power is pretty well known already; and if it be determined that the Syſtem of Licence ſhall be adopted, this Survey, on Malt and Barley uſed, will in all Probability be, in a few Years, diſpenſed with. But as Government cannot be ſuppoſed to have got altogether over the Surprize, which the Diſtillers have, by their late Improvements, raiſed, and muſt look ſtill with a cautious Eye to what Improvements may yet be made; and as it is the Intereſt of the Trade, that the Price of Spirits ſhould be more fixed than it hitherto has been, which only can be effected by keeping the Trade on a Par, the Survey of Grain is at preſent very neceſſary.

The Committee have now before them the moſt material Part of the Information I can give with Regard to the Mode of collecting the Duty; and I hope they will ſee that I have been led by the Facts I have had it in my Power to ſtate, and not from any Partiality to one Syſtem more than another, to lay before them the probable Advantages that will reſult from a Licence Syſtem, guarded by Survey upon the Grain uſed and the Spirit got; by putting and keeping the Trade as much as poſſible upon a Par; by permitting the Diſtillers themſelves to have it in their Power to detect Frauds; by eſtabliſhing a Fund for procuring Information againſt the fraudulent; and by trying Cauſes in a ſummary Way by a Circuit Court of Exchequer, or by the Sheriffs and a Jury.

I ſhall now proceed to ſtate what I have been able to learn, with regard to the moſt probable and effectual Means of preventing, detecting, and puniſhing illegal Diſtilling.

ILLEGAL DISTILLING.

Before the Licence Syſtem was eſtabliſhed, illegal Diſtilling was carried on, in the Lowlands, to a great Extent; but after that Syſtem took Effect, unlicenſed Diſtillers found it difficult to eſcape the Vigilance of the licenſed Diſtillers, whatever they might have done with regard to the Exciſe. It is in Evidence, that the Exciſe Officers were not always ſo active as they might have been in the Suppreſſion of illicit Diſtillery; it is likewiſe known, that during the Period they were allowed a Share of the Seizures they made, ſome of them regulated Matters ſo with the Diſtiller, that he could well afford to give them a Seizure from Time to Time, which led to the Regulation that took from the Exciſe this ſeeming Reward for Attention, but real Reward for Breach of Truſt; nay, ſo far was this unprincipled Connivance with the illicit Diſtiller carried, as appears from the Evidence, that at leaſt One of the Exciſe Officers was diſcovered to be a Partner, in Trade, with an illicit Diſtiller. And the Appendix to that Report is crowded with Evidence both from the licenſed Diſtillers and the Exciſe, that when illicit Diſtillers were brought before the Juſtices of the Peace, in too many Inſtances they were diſmiſſed without Puniſhment, or the legal Fine was ſo much mitigated, that with all the Appearance of legal Protection, the licenſed Diſtiller and the Revenue were defrauded with Impunity. In the Highlands, previous to the Introduction of the Licence Syſtem, this illegal Trade was carried on in ſo many Places, and the Revenue got was ſo ſmall, that after paying the Charges of Collection, it is doubtful whether the Revenue got was of ſo much Value to Government, as to compenſate for the Reſentment Exciſe Survey unavoidably raiſed, the Depravation of Morals illicit diſtilling produced, and the gradual Alienation of loyal Affection which the Struggles between the Exciſe and the illicit Diſtiller has imperceptibly encouraged and increaſed.

Appx. Diſt. Rep. 1798, p. 387.

The Committee know from the parole Evidence that came before them laſt Year, and the written Evidence now before them, that illicit Smuggling increaſed, during the Syſtem of pure Licence, in proportion as the Rate of Licence Duty was raiſed; and perhaps the Extent to which the Revenue under Licence was defrauded by illicit diſtilling, never would have been known, even to the Exciſe, had not the threatened Scarcity of Grain in 1795, made Government judge it expedient to prohibit diſtilling, for a Time. At that Period every Man found it his Intereſt to give to the Prohibition, full Effect; and while the Exertions of the Juſtices of the Peace were exemplary, the Attention, the Information, and the Zeal of the Exciſe came to be known.

Appx. Diſt. Rep. 1798, p. 185.

Illicit diſtilling, ſince the Prohibition was removed, when the Duty was raiſed to £. 54, and more eſpecially ſince the 1*s.* Survey Duty was added, has increaſed, in proportion to the Temptation which the increaſed Duty held out; and I have not heard of many very remarkable Exertions on the Part of the Exciſe Officers to check it, nor indeed can it reaſonably be expected. By the preſent Law, an Exciſe Officer has a fixed Salary, on which he can ſcarcely live; if he endeavour to ſeize an unlicenſed Still, &c. he is certain to be put to Trouble and Expence, or perhaps to get maimed, and, if my Information be juſt, he gets no Reward. The Committee will not, therefore, be ſurprized to learn that Exciſemen do not like to look after illicit Diſtillers. In one Pariſh in the Middle Diſtrict I learn, from Authority on which I can depend, that there is One licenſed Diſtiller, and Twelve unlicenſed Diſtillers. On the Water of Amon, in Perthſhire, there are many; and in the Lowland Diſtrict, near Stirling, a licenſed Diſtiller, who had prevailed on the Exciſe Officers to accompany him to demoliſh, as the Law allows, the Apparatus of an unlicenſed Diſtillery in his Neighbourhood, was waylaid on returning Home, and, as the Memorial tranſmitted by the Diſtillers to the Committee lately on this Tranſaction ſtates, "he was cut and mangled in a moſt ſhocking and dangerous " Manner."

Theſe Things being premiſed, it comes to be a Matter of ſerious Enquiry, how illicit diſtilling can be prevented. The enſuing high Duty will increaſe the Temptation to diſtil without Licence, and any Diſtiller, whether licenſed or not, can diſtil faſt; which, by the way, ſhews the Impolicy of all Attempts to make licenſed Diſtillers work ſlow. It makes no Difference now, nor, after all that has been ſaid on the Subject, will it ever make any Difference to the Majority of the Conſumers, whether the Spirit produced be diſtilled faſt or ſlow. Spirits now will be diſtilled rapidly, and will be ſold and drunk as at preſent, whatever Laws be made to the contrary. This being the real State of the Caſe, do the following Hints, for the Prevention of illicit diſtilling, deſerve Attention?

Plan for ſuppreſſing illegal Diſtilling.

1ſt. Render it difficult for any unlicenſed Diſtiller to get a Still made or mended, by making it dangerous for any Copperſmith, Tinker, &c. to work for him. I do not ſee how, under any Syſtem, the Revenue can be ſafe, if every Worker in Metals be allowed to make Stills. Still-makers ſhould have and pay for a Licence, though not a heavy one, to make Stills; and a heavy Penalty ſhould be laid on thoſe who make or mend Stills without a Licence. This will throw the Whole of the Trade of unlicenſed Still-making ultimately into the Hands of Tinkers and People of no Capital, and deſperate Fortune. Such vagrant People can pay no Fine; but Society will be the happier, if they be put into the Houſe of Correction, or ſent anywhere elſe where they can do leſs Harm.

In order to carry this Meaſure of Precaution into Effect, every Still ſhould not only be gauged and ſtampt by the Exciſe, but the Maker's Name and its Number, with the Name and Place of Abode of the Buyer, ſhould be ſent to the Collector of the Diſtrict, and regiſtered by him, which Regiſter ſhould be open to the Inſpection of all concerned, that it may be in thePower of the licenſed Diſtiller to enquire and aſcertain when and to whom that Still has been ſent, and where it actually is.

It will alſo be neceſſary, that all old Stills be broke up, as ſoon as they are judged by the licenſed Diſtiller and the Exciſe Officer to be unfit for uſe. If they be fit for uſe, they ſhould be repaired immediately and uſed; for the Revenue cannot be ſafe when the Means of evading it lie ready to tempt the Diſtiller to evade the Law, by exceeding or being allowed to exceed his Entry. It may alſo be prudent to forbid the Importation of Stills, under a heavy Penalty, elſe the foregoing Precautions will be of little uſe.

2d. Prevent the unlicenſed Diſtiller from getting Malt or Barley, by making it dangerous for any to ſell to him. A poor Highlander has been known to ſteep his Grain in a Sack in the River, and malt it on a Rock; but from ſuch a Diſtiller, the Revenue has nothing to fear. If, however, there be a Malt Barn in the Neighbourhood, it may ſuffer as it is doing now. It is at preſent the Practice in the Middle and Highland Diſtricts to bring down Whiſkey into the Lowland Diſtrict, and carry back Malt. And there is one Diſtiller near Stirling, who informs me, that the unlicenſed Diſtillers in the Highland Diſtrict, about Aberfoil, buy the Malt from Maltmen in his Neighbourhood, and give 4*s.* or 5*s.* more for it, per Boll, than he can afford to give. The unlicenſed Diſtiller is in general poor, and cannot afford to make Malt for himſelf. His Power of carrying on Trade would be greatly diminiſhed, were a Fine to be levied, upon Conviction, from all, whether Maltſters or others, who ſold Malt or Grain to unlicenſed Diſtillers, knowing them to be ſuch; and to render it the more difficult to evade the Law, it has been ſuggeſted, that no Maltſter ſhould be allowed to ſend Malt from his Stock without a Permit; and that neither he nor Farmers may plead Ignorance of who is or who is not a licenſed Diſtiller, a Liſt of all the licenſed Diſtillers ſhould be publiſhed, and affixed to the Kirk Doors, or at other Places of public Reſort.

3d. Render it difficult for the unlicenſed Diſtiller to diſtill, by making it dangerous for any, knowing him to be an unlicenſed Diſtiller, to allow him to ſettle or remain in their Houſes, or on their Lands, and impoſſible for him to remain long, if he ſettle by Stealth. It was lately the Law, that the Proprietor of an Eſtate was held liable to Penalty, if an unlicenſed Diſtiller was detected, diſtilling on his Eſtate. This was juſtly complained of, as making Country Gentlemen Exciſe Officers. But no Country Gentleman, who conſiders the Subject with Attention, and reflects that the more unlicenſed diſtilling there is in the Country, the fewer Stills will be licenſed, and that of courſe the leſs Revenue will be got, and the more of the public Burthens he muſt bear, but will ſee, that to allow an unlicenſed Diſtiller to live on his Eſtate, is very little different from giving a known Thief

Shelter in his Houſe. Nor can he ſeriouſly think it hard, if any one, who knowingly does ſo, ſhould be held liable to a Fine. The Tenant who diſtills without a Licence, ſhould forfeit his Leaſe, if the Landlord chuſe; and the Tenant on whoſe Premiſſes an unlicenſed Diſtiller ſettles, or remains with the Knowledge of the Tenant, or if it can be proved, that he has diſtilled on the Premiſſes for a certain Time, whether the Tenant knew of him or not, ſuch Tenant ſhould, on Conviction, be held liable to a Fine, and, if the Proprietor chuſe, to the Loſs of his Leaſe.

But it may be ſaid, how can theſe Regulations be made effectual? How can it be proved, that either the Proprietor or Tenant knew that the Diſtiller had ſettled or remained on their Premiſſes, previous to his being detected there, and proſecuted by the Exciſe? This leads me to hint at a Regulation, novel indeed, but without which I imagine former Regulations have done little good. It is to allow the unlicenſed Diſtiller to lead a Proof againſt the Proprietor and Tenant of the Premiſſes, and if he either ſhew that they knew he diſtilled there, and had not informed againſt him, or that he had diſtilled there during the full Time ſpecified by Law, as rendering the Poſſeſſor of the Premiſſes liable to a Penalty, then let his Fine be mitigated, in proportion to the Amount of the Fine paid by the Proprietor and Tenant. If this Regulation be adopted, the Exciſe will, in a very ſhort Time, find themſelves in poſſeſſion of Information againſt every unlicenſed Diſtiller; and if that Information be followed up by ſpeedy Proſecution, before the Sheriff or Circuit Exchequer Court; and if Non-appearance be held as a full Proof of Guilt, and if Confiſcation of Property, &c. to the Amount of the Fine follow, an unlicenſed Diſtiller will, in a very ſhort Time, be looked upon as a dangerous rather than as a deſirable Neighbour.

4th. Make it the Intereſt of none to ſerve him.

The Hiſtory of diſtilling ſhews, that neither a fraudulent licenſed Diſtiller, nor an unlicenſed Diſtiller, can carry on Trade, except thoſe about him pleaſe to permit it. But the Revenue and the licenſed Diſtillers have it in their Power to make it, in the firſt place, the Intereſt of thoſe about an unlicenſed Diſtillery to ſerve the Public, rather than the unlicenſed Diſtiller; they can reward them, if they inform againſt the unlicenſed Diſtiller; and the Fund for rewarding Informers ſhould give more for Information againſt unlicenſed than licenſed Diſtillers. And in the ſecond place, they can puniſh them, if detected in aiding or abetting the unlicenſed Diſtiller.

Allow thoſe convicted of aiding and aſſiſting the unlicenſed Diſtiller, by diſtilling for him, or conveying Grain or Malt, or Still Machinery to him, or in carrying his Whiſkey to Market, to lead a Proof againſt thoſe who ſupply him with Stills, Grain, or Malt, or who buy Whiſkey or Grains from him, or who allow him to ſettle on their Premiſſes, or permit him to remain there, and mitigate the Fines of thoſe aiding and abetting, in proportion to the Amount of Penalties recovered by their Means from thoſe they bring forward to Juſtice.

5th. Make it the Intereſt of all to detect him.

Unlicenſed Diſtillers will retire, as indeed they have in general already done, to Glens, and unfrequented and inacceſſible Parts of the Country; but if proper Rewards be held out and punctually paid to Detectors, and if by uniform Secreſy they be ſcreened from Revenge, no unlicenſed Diſtiller will be able to work for any Length of Time without Detection.

6th. Puniſh thoſe who buy from him.

Many Regulations have been made to render it difficult for the unlicenced Diſtiller to find a Market for his ſmuggled Whiſkey. Some of theſe have been too ſevere, and all of them could be eaſily evaded. Would a Regulation, like the following, have the Effect of convincing the Public that buying ſmuggled Whiſkey is a Crime? 1ſt. Impoſe a Fine on all convicted of the Offence. It has been found when theſe Fines were high, Juries were averſe to put the Law in Execution; perhaps a Fine of £. 1. would not be too much for every Gallon ſo bought; One Half for every Gallon bought might be given to the Informer, the other might form Part of the Fund for procuring Information.—2d. Allow the unlicenced Diſtiller himſelf to inform againſt thoſe that may have bought from him.

It would not be proper to give any Part of the Fine to the informing unlicenſed Diſtiller. It will be enough, if the Penalty he has incurred by diſtilling contrary to Law, be remitted, in proportion to the Amount of Fines, recovered from thoſe who have bought from him or other ſmuggling Diſtillers like him. The Committee will alſo, in all Probability, think it prudent to ſubject the Stocks of Spirit Dealers and Publicans to a regular and rigid Survey, and force them to give an Account, not only of the Quantities of Spirits they may have on Hand, but of the Diſtillers or Dealers of whom they were bought, that a regular and ſpeedy Enquiry may be made. And in order to give Effect to this Check to unlicenſed diſtilling, Weekly Returns ſhould be made by the Officers, to the Superviſors or Collectors, of the Additions made to, or that have been taken from the Stock of Dealers and Publicans; and it ſhould be a Part of the Duty of the Superviſor or Collector to compare ſuch Accounts, with the Account of Permits granted to licenſed Diſtillers, for Spirits ſent to ſuch Dealers and Publicans; that, in every Caſe, where the Diſtiller's Account of Permits does not correſpond with the Spirit Dealer and Publican's Account of Stock and Permits, a ſpeedy Enquiry may be inſtituted. The Conſequences of this Regulation will, I think, be 1ſt. that no private Individual, to ſave a few Pence on a Gallon of ſmuggled Whiſkey, will chuſe to run the Riſk, even at a diſtant Period, of being informed againſt by the Smuggler, and brought to Puniſhment and Shame. 2dly. It will moſt certainly, in a very ſhort Time, prevent Spirit Dealers and Publicans from buying ſmuggled Spirits; for the Puniſhment, of the very firſt Offence, ought not to be leſs than Loſs of Licence, a heavy Fine, and the being declared unworthy to be truſted with ſuch a Licence in future. 3dly. It will procure to Government Information concerning the Quantity of Spirits conſumed in the Country.

It may be ſaid, an Odium attaches to informing; but in this Caſe no Odium can attach; for thoſe who will in all Probability inform againſt Diſtillers will be, 1ſt. Exciſe Officers, whoſe Buſineſs and Duty it is to detect unlicenſed Diſtillers. And I ſee no Reaſon why they ſhould not be rewarded for every Detection they make, if it lead to Conviction. 2d. Licenſed Diſtillers, who of all others are moſt deeply concerned, that illegal Diſtillers be detected. 3d. Aiders and Abettors, who will inform to eſcape Puniſhment. 4th. Tenants and Proprietors of Houſes or Lands, who for their own Sake will inform; and perhaps, as in other Caſes, a few Buyers. In all Probability, no Proprietor of the Premiſſes on which the unlicenſed Diſtiller ſettles, will take any Reward for the Information he may be obliged, for his own Security, to give; nor ſhould any Diſtiller take any Reward either. But, in every Caſe, the Amount of the Sum, due for the Information given, ſhould be taken from the Fine paid, and added to the Fund for rewarding Inventions uſeful to the Diſtiller, or Information concerning diſtilling, uſeful to the Revenue.

7thly. Puniſh him when detected.

It is no eaſy Matter however to find out, after ſo many Attempts have failed, how the unlicenſed Diſtiller can be effectually and yet not too ſeverely puniſhed. Will the following Circumſtances throw any Light on this Subject, which, at preſent, is of much more Importance than ever it was before?

If the Syſtem of Licence be eſtabliſhed, the licenſed Diſtiller has offered to ſubmit to the Loſs of his Licence, if he be convicted of exceeding his Entry. The unlicenſed Diſtiller has no Licence to loſe. Will it be a Puniſhment too ſevere, if he be ſubjected to loſe his diſtilling Utenſils, and Stock of Malt and Spirits, which have been forfeited by every former Law? This would not put the Majority of unlicenſed Diſtillers on a Par with the leaſt licenſed Diſtiller, under the enſuing Law.

The licenſed Diſtillers have alſo propoſed, that if a licenſed Diſtiller be convicted of enlarging his Entry, contrary to Law, his Works ſhall be ſhut up for a Year. The Loſs, which this muſt occaſion, can only be eſtimated by thoſe who know how much Money is now ſunk in the neceſſary Buildings and Utenſils of a licenſed Diſtillery; the Grain that muſt be kept on Hand; the Cattle that may be in the Stalls; the Difficulty of getting back again into the occupied Market, &c. The Diſtillery of moſt unlicenſed Diſtillers is of very little Value; they have little or no Stock of Grain on Hand, for fear of Seizure, and unfortunately they have not found it difficult, hitherto, to find a Market at any Time. Would it then be hard if their Diſtilleries were pulled down?

The licenſed Diſtiller has, moreover, come forward and offered to pay (if he be convicted of exceeding his Entry) Duty, back to the Time of his having begun to defraud the Revenue by ſuch Increaſe of the Size of his Still. What Compenſation can the unlicenſed Diſtiller make equivalent to this, if it be not that his Property be held liable for the Duties, which he ſhould have paid from the Commencement of his illicit diſtilling; and that theſe Duties be eſtimated at the Rate that he would have paid, according to the Capacity of his Still, had he been a licenſed Diſtiller?

The licenſed Diſtiller has likewiſe agreed to pay a heavy Fine, proportioned to his Entry, if he be detected in committing Fraud by exceeding his Entry. The unlicenſed Diſtiller cannot ſurely complain, if he be made to pay a ſimilar Fine, in proportion to the Capacity of his Still alſo.

Theſe Conditions, which, at firſt Sight, appear to be hard, were ſuggeſted to the licenſed Diſtillers in their Meeting at Falkirk; they conſidered them with Attention, and ſaw them to be juſt to the Revenue, and for the Intereſt of the Trade; and they propoſed them in the Reſolutions tranſmitted to the Committee. And the more I reflect on them, and on the frank Manner in which they have been brought forward, the more am I convinced, that the licenſed Diſtillers now merit the Attention, and deſerve the Care and Protection of Government. And I beg Leave to ſubmit it to the Conſideration of the Committee, whether it be equitable or juſt, that the licenſed Diſtiller, who pays a heavy Duty to Government, ought to be viewed by Government in the ſame Light with the unlicenſed Diſtiller, who pays no Duty at all. In Juſtice, certainly, to the licenſed Diſtiller, ſetting the Revenue out of the queſtion, an additional Fine ſhould be levied on the unlicenſed Diſtiller, for the very Act of diſtilling without a Licence; which brings this Buſineſs to the following Concluſion, viz. That the unlicenſed Diſtiller ſhould, on Conviction, loſe his diſtilling Utenſils, and Stock in Trade; have his Diſtillery pulled down; be liable for the Duties of which he has defrauded Government, and pay for having diſtilled without a Licence, a Fine, at leaſt double that payable by the licenſed Diſtiller, for having enlarged his Entry contrary to Law.

But though it may be very eaſy to ſee what the Puniſhment of unlicenſed diſtilling ought to be, it has hitherto been found difficult to bring unlicenſed Diſtillers to Puniſhment. Thoſe who have engaged in unlicenſed diſtilling, of late, in the

Lowlands, have, in ſo far as my Information extends, been People of daring Diſpoſitions or deſperate Fortunes. From the Complaint on the Table made by Mr. Caſſells, Diſtiller, near Stirling, the Committee will ſee, that the unlicenſed Diſtillers, like Outlaws, reſiſt the Officers of Exciſe; and that, like Banditti, when intermeddled with by the licenſed Diſtillers, they take a moſt mercileſs Revenge. It is not to be expected, that Exciſe Officers, whoſe Salaries are but ſmall, ſhould riſk their Lives in detecting and apprehending unlicenſed Diſtillers, if they are to receive no Reward; nor is it juſt that the licenſed Diſtiller, who has a Right to expect to be protected by Government, ſhould be reduced to the Neceſſity of protecting himſelf, by aiding the Exciſe Officer; and by doing ſo, expoſe himſelf to the Fury of ſuch a Mob, as unlicenſed Diſtillers, in general, can eaſily and ſpeedily raiſe; or, which is harder ſtill, be reduced to live in fear of Aſſaſſination.

I perſuade myſelf, that when theſe Things are conſidered, and when it is remembered that the fair Trader will not be able to pay the enſuing Duty, if unlicenſed diſtilling, which is now carried on in ſome Places to an Extent of which the Committee have no Idea, be not compleatly ſuppreſſed, the Neceſſity that Government ſhould encourage the Exciſe Officers to exert themſelves, by rewarding them in proportion to the Service they do, and by furniſhing them not only with Authority, but Power to put the Law in Execution, will be ſeen. Which leads me to ſtate, that if a few unlicenſed Diſtillers; were judiciouſly ſingled out, in different Parts of the Country, and come upon, much about the ſame Time, by the Officers of Exciſe, aided by a Military Force, their Diſtilleries &c. deſtroyed, themſelves handcuffed and led off to Gaol, there to lie, if they could not find Bail to the full Amount of the Penalty, till the next Exchequer Circuit; and if Attempts to deforce were repelled vigorouſly by Force, and Deforcers conſidered by Law as unlicenſed Diſtillers; and if Servants, and all aiding and abetting, were held amenable, as ſtated above, to the Law, a Panick would not only be ſtruck into the whole Tribe, but the moral Feelings of the Public, which at preſent are on this Point rather dull, and do not ſeem to be ſenſible that defrauding the Revenue is any Offence, would become wonderfully acute, and, in a very ſhort Time, unlicenſed diſtilling would be looked upon as a Crime.

To ſum up the Whole of what, on this Subject, has been ſaid: If 1ſt, it be rendered difficult for the unlicenſed Diſtiller to get a Still made or mended, by making it dangerous for any Copperſmith, Tinker, or others, to work for him: If 2d, he be prevented from getting Malt or Grain, by making it a Riſk for any Maltſter, Farmer, or others, to ſell to him: If 3d, it be made difficult for him to get a Place to diſtill in, by making it dangerous for any to allow him to ſettle on their Property, and impoſſible for him to remain long concealed, if he ſettle by Stealth: If 4th, it be made the Intereſt of none to ſerve him: If 5th, it be made the Intereſt of many to detect him: If 6th, it be made dangerous for any to buy from him: If 7th, the Exciſe Officers be puniſhed if they know of him, and do not bring him to Juſtice: If 8th, his Puniſhment be mitigated in proportion to the Penalties recovered from thoſe againſt whom he informs: And if 9th, the Puniſhment be prompt and certain by an Exchequer Circuit, I am diſpoſed to think that, in a very ſhort Time, unlicenſed diſtilling will give the Revenue and the Trade very little Trouble.

FOREIGN SMUGGLING.

On this Subject, the Reports of the Commiſſioners of Exciſe are ample and minute; ſhewing, not only the Extent to which this illicit Trade was carried, before the War, but that it had been methodized into a regular Syſtem. During the War, the Smuggler has found it almoſt impoſſible to eſcape the numerous armed Veſſels with which the Coaſt has been guarded, and may be ſaid to have given up the Trade. But when Peace returns, he will begin it again; and the Diſtillers, afraid that the high Duty will encourage him to proſecute it with Vigour, are very anxious that Government ſhould know, that all the Meaſures, hitherto adopted for their Protection, have been found to be ineffectual. It is the Opinion of the Diſtillers and Exciſe Officers I have converſed with on the Subject, that the Coaſt being extenſive, the Creeks numerous, the Diſtance between Holland and Scotland ſhort, and the Nights, in Winter, long and dark, Foreign Smuggling will never be prevented by Revenue Cutters and Exciſe Officers, except the Syſtem, recommended for the Suppreſſion of fraudulent and unlicenſed diſtilling, be applied to Foreign Smuggling alſo.

Plan for checking Foreign Smuggling.

The Foreign Smuggler cannot be made to ſuffer, by a Loſs of Licence, like the fraudulent licenſed Diſtiller. In Juſtice, therefore, to the licenſed Diſtiller, the Foreign Smuggler ſhould, not only as the licenſed Diſtiller offers to do, forfeit the ſmuggled Goods ſeized, but pay a Fine, equivalent to the average Loſs ſuſtained by the licenſed Diſtiller, when detected in committing Fraud by exceeding his Entry. That Loſs, compoſed of Loſs of Licence, Loſs by Wort and Waſh on Hand, by Cattle on Hand, by Intereſt of Money ſunk in Works ſhut up for a Year; and by the Fine he offers to pay, in addition to all, cannot be eſtimated at leſs than £.2,000, on a Still of 40 Gallons. The Penalty, therefore, to which the Foreign Smuggler ſhould be held liable, ought not to be leſs. But as the Crime of introducing Foreign Spirits into this Country, contrary to Law, is greater than that of exceeding Entry under Licence, the Foreign Smuggler's Fine ſhould be great in proportion. It ſhould not be leſs than £.3,000. This may, no Doubt, appear to be a Fine too great for the Offence; but when it is conſidered, that it is no more than putting the licenſed Diſtiller and the Foreign Smuggler on an equal Footing, it muſt be ſeen to be juſt. And if it be the Intereſt of the Country, and of the Revenue, that all the Corn Spirits, uſed in Britain, ſhould be made in Britain, the Penalty of ſmuggling Foreign Spirits ſhould be more than that of either fraudulent diſtilling or unlicenſed diſtilling.

This Principle being conſidered as fixed, the next Point is to determine who ſhall be conſidered, by the Law, as a Smuggler, and who as an Aider and Abettor of Smuggling. 1ſt. People living Abroad, ſend Spirits to this Country, not commiſſioned by any Perſon in this Country. In that Caſe, thoſe to whom they conſign the Spirits, or thoſe who buy them, knowing them to be ſmuggled, ought to be held as the Smuggler. 2d. People in this Country import Foreign Spirits. When that can be proved, they certainly muſt be conſidered as Smugglers, and the Captain and the Crew are only Aiders and Abettors of Smuggling. 3d. The Captain and Crew of the Veſſel are ſometimes the Proprietors of the Spirits, and are, of courſe, the Smugglers. Or, 4th. The Captain or the Crew, or both, have Shares in the Adventure, and are Smugglers.

In the firſt Caſe, all that can be done is, to confiſcate the Veſſel and Goods, and to hold the Captain and Crew as Aiders and Abettors, and liable to a Fine, conjunctly and ſeverally, proportioned to their Rank and Pay, equal, for Reaſons hereafter to be given, to not leſs than Half the Penalty of the Smuggler. But it deſerves to be conſidered, whether it be conſiſtent with the Law of Nations, and the Law of the Land, to hold the other Property, which the Smuggler, in this Caſe, may have in the Country at the Time, or at any future Time, as ſeizable for Payment of the Fine for this ſmuggling Tranſaction; and if ſo, then the Principle of the Syſtem can be brought into Action, which is to allow the aiding and abetting Captain and Crew to arreſt ſuch Property, and in proportion to the Amount of the Fine got by the Sale of ſuch Property,

perty, let their Fine be mitigated. This, if it be conſiſtent with the Law of Nations, will powerfully deter the Foreigner from exporting Spirits to this Country. It is but too true, however, that while Spirits are manufactured almoſt Duty free Abroad, and a heavy Duty impoſed on the Manufacture here, the Foreigner will run the Riſk of ſending Spirits here, and by keeping free from any other commercial Tranſactions with this Country, may have nothing to fear, but the Seizure of his Goods in their Tranſit to Market. To narrow that Market, therefore, is the next and moſt important Object. If none would buy, none would ſend to this Country contraband Spirits; the Buyer is, therefore, as great an Enemy to the Revenue and the licenſed Diſtiller, as he who ſends ſuch Goods; and it would tend greatly to diminiſh the Traffick, if the Buyer of Foreign ſmuggled Spirits were looked upon, by the Law, as having the ſame Relation to the Foreign Smuggler who ſends, and his People who bring the Goods, as the Reſetter has to the Thief. It ſurely need not be ſtated, that he who buys ſmuggled Spirits, not knowing or believing, or having Cauſe to believe them to be ſmuggled, does not come within the Scope of this Argument; but if it be proved, that he knew the Spirits to be ſmuggled Spirits, he is an Evader of the Impoſt, and ſhould be fined in the Sum of £.   for every Gallon which he buys; and if the Fine of the detected and convicted Smuggler were mitigated in proportion to the Amount of the Fines recovered from the Buyer, and *vice verſa*, all Confidence between the Smuggler and Buyer would be deſtroyed.

And now the Committee will ſee how wide the Poſſibility of Detection extends. The ſmuggled Goods being ſeized and confiſcated, the Captain and Crew being impriſoned, and held liable for Half the Penalty for Foreign Smuggling, and all who help to unload the Veſſel, or who convey the Spirits to Places of Concealment, or who give them Concealment, being conſidered as Aiders and Abettors of Foreign Smuggling, and liable, like the Captain and Crew, to a Penalty equal to Half that declared by Law to be the Fine for ſmuggling Foreign Spirits; and the Fine being diminiſhed to them in proportion to the Diſcoveries they make, leading to the Puniſhment of the Smuggler or Buyer, it will be impoſſible, in a very ſhort Time, for any Smuggler to eſcape Detection. A few Pounds, properly applied, will procure Information and Proof, againſt ſome one or other that has been engaged in the Tranſaction, and he will lead to the Diſcovery of others, till the Whole be known. An Example or two of uſeful Severity would convince all, that Government can protect the licenſed Diſtiller, and that the Smuggler can neither ſhun Detection nor evade Puniſhment.

It will be unneceſſary to trace out the Application of the above Principle to the other Three Caſes, for it applies equally to them all; and I am perſuaded, that when the Plan, of which this can only be conſidered as the rude Outline, ſhall be reduced more into Method by Practice, it will be found both eaſy and effectual.

MIDDLE DISTRICT.

I made a Tour through that Part of the Middle Diſtrict which lies Weſt from Perth; had I gone to the more Northern Parts of this Diſtrict, it would not have been in my Power to have viſited any of the Highland Diſtrict.

1ſt Complaint of the Middle Diſtrict Diſtillers.

Thoſe Diſtillers I did viſit, in the Middle Diſtrict, complained to me, 1ſt. That the Coal Fuel they uſed was dearer to them than it was to the Lowland Diſtillers. The Lowland Diſtillers, on the Eaſt Side of the Iſland, dry their Malt with Charcoal, imported from Newcaſtle, which is expenſive; or, like thoſe in the Weſt, they uſe a Kind of Coal, called Blind Coal, which is dearer than common Coal, becauſe it is ſcarce, and lies at a great Diſtance from moſt of the Diſtilleries; others uſe the Cinders of their Still Furnaces for drying their Malt. The Diſtillers, in the moſt Parts of the Middle Diſtrict, dry their Malt with Peat. Coal was the Fuel uſed for diſtilling at all the Works I viſited in the Middle Diſtrict.

Price of Coal in the Middle Diſtrict.

Let it however be ſuppoſed, that Coal, as has hitherto been imagined, is a more convenient and proper Fuel than Peat for a Diſtillery Furnace; and that Coal is dear in the Middle Diſtrict, in proportion to the Diſtance it has to be carried; it may be very eaſily aſcertained how much leſs Duty the Midland Diſtiller ſhould pay than the Lowland Diſtiller, to put them both on a Par in point of Expence. I do not find ſufficient Data in the written Evidence I have peruſed, to enable me to ſay what the Amount of this Deduction ſhould be; but in the Courſe of the enſuing Summer, I ſhall endeavour to procure an exact Account of the average Expence of Coal, at the different Diſtilleries in Scotland; and till this be got, I can only ſay, that I have received, from different Places, contradictory Accounts of the Price, both of Peat and Coal. Mr. Paterſon, a Diſtiller at Callender of Monteith, in the Middle Diſtrict, writes me, that a Ton of Coal, brought from Bannockburn and laid down at his Diſtillery, coſts him £. 1. 2*s.* Mr. Caſſils, a Lowland Diſtiller, in the Pariſh of Kippen, 12 Miles Weſt from Stirling, ſays, "That " while he diſtilled in the Highland Diſtrict he had Five Loads of Coals laid " down at his Door for 7*s.* 6*d.* equal to about 6*d.* per Cwt. a Load weigh- " ing from between 300 to 400 Weight; and that they could be laid down " at the Port of Montieth, which is in the Middle Diſtrict, for the ſame Terms; " and in his Opinion at Callender of Monteith for 9*s.* the Five Loads, which " is little more than 10*s.* per Ton." As Mr. Millar lives in the Neighbourhood of Bannockburn, I requeſted he would make Enquiry concerning this; and he informed me that the People who carry the Coals to Callender, told him they ſold them at Callender for 8*d.* per Cwt., which is 13*s.* 4*d.* per Ton. I believe the average Price of Coals, at the different Diſtilleries in the Lowlands, is very near 12*s.* per Ton. The Committee will therefore ſee that this Matter muſt be more ſtrictly enquired into. There is one Thing however which appears to me to be very odd, the Counties of Dumfries and Selkirk might, with equal Juſtice, claim an Abatement of Duty, for they are as unfavourably ſituated for Coal as any Part of the Middle Diſtrict poſſibly can be, yet the Duty in theſe Counties is the ſame as in the reſt of the Lowlands.

Appx. Diſt. Rep. 1798, Page 472.

Appx. Diſt. Rep. 1798, Page 195.

Power of Peat as Fuel for a Diſtillery.

It remains to be aſcertained, whether Peat can be uſed, with as much Conveniency as Coal, for a Diſtillery. And if it can be ſhewn that Diſtillation can be carried on as well with Peat as with Coal, the Midland Diſtiller cannot expect any Abatement of Duty, except he prove that Peat is more expenſive than Coal. In the Report given laſt Year, by Mr. Corbet, of the Experiments made by him at the Deſire of the Board of Exciſe, in order to aſcertain whether a Still could be wrought as faſt with Peat as with Coal Fuel, there is the following Sentence: "Your Honours will " obſerve, that the Charges wrought off by Peat, are nearly as quickly performed " as thoſe where Coal are uſed. And I am fully convinced they would have been " equally ſo, had the Peat been of ſo good a Quality as thoſe generally uſed in " the Highlands, and had the Men who wrought the Stills been accuſtomed to " uſe that Kind of Fuel. It may thereſore, he adds, " be laid down as a Matter " of abſolute Certainty, that with good Peat, with Men accuſtomed to uſe them, " and perhaps with ſome ſmall Difference in the Conſtruction of the Furnace, a " Still may be wrought off as ſoon, and to as great Advantage in every Reſpect " with Peat, as with the beſt Coal the Country can produce."

I was preſent for ſome Time while theſe Experiments were going on, and had an Opportunity to ſee it proved by Experiment, that the Furnace, which was of

Common Furnaces not fitted to burn Peat œconomically.

Appx. Diſt. Rep. 1798, Page 192.

the ordinary Kind, and fitted up for burning Coal, was by no Means adapted to the burning of Peat; for Mr. M Nair, who was conducting the Work, was obliged to open the Door very frequently, and to keep it open ſometimes for a conſiderable Time while he was ſtirring and mending the Fire. I gave to Mr. Thomſon, the Proprietor of the Work, before I left the Diſtillery, a rude Sketch of the Kind of Furnace I conceived proper for Peat, (vide Fig. 4.) Perhaps the Words, "ſome "ſmall Difference in the Conſtruction of the Furnace," may refer to that Sketch, and to the Explanation given of it at the Time. But I am diſpoſed to think that my Ideas were not fully underſtood; for I find the Commiſſioners of Exciſe, in their Anſwer to the Queries that were circulated laſt Year by the Committee, ſay, "A good deal, it is probable, muſt depend on the Conſtruction of the "Furnace, ſo as to apply the Heat to every Part of the Surface in the moſt eaſy "and expeditious Mode. It has been ſtated, that by a Furnace ſo conſtructed as "to apply the heat *above* inſtead of *below*, a more rapid Diſtillation can be effected "by Peat, than in the uſual Way by Coal Fires." And at the Bottom of Page 193. it is ſtated; "Notice was taken of an Idea ſuggeſted by Profeſſor Jeffray, "of Glaſgow, of a Furnace to be uſed with Peat, on a totally new Conſtruction, "the Fire being applied from above, inſtead of from below." It is to be regretted, that the Board of Exciſe did not write to me before they drew up their Report; for I would have frankly and explicitly explained to them, that I never propoſed to apply the Heat *above* but *below* the Still, for Reaſons, which in a former Part of this Paper, have been fully explained; and that I never did expect that a more rapid Diſtillation could be carried on by Peat, than in the uſual Way by Coal Fires. It was my Meaning then, as it is now, however it may have been underſtood, that Diſtillation may be carried on as ſpeedily by Peat as by Coal.

Advantages of Peat burnt in a proper Furnace.

I have now to add, that Peat, as a Fuel for a Diſtillery Furnace, wants ſome of the Inconveniences of moſt Kinds of Coal. In almoſt all Coal, as has already been ſtated, there is Matter, which, by ſtrong Heat, turns into Slag or coarſe Glaſs, and adheres to the Bars of the Grate, and interrupts the free Paſſage of the Air through the Grate, and of courſe through the Fuel, diminiſhing the Combuſtion; which obliges the Diſtiller frequently to ſtop diſtilling, that the Grate may be trimmed. But Peat contains no ſuch Matter. It burns to a fine Powder, which, in a Furnace where the Air deſcends through the Grate, will be carried downwards into the Aſh Pit. And here I may ſtate an Advantage of the Furnace recommended to the Attention of the Diſtillers; viz. That while, in the common Furnace, the Heat of the Embers, that drop down from the Grate into the Aſh Pit, is moſtly diſſipated and loſt; in this Furnace it is carefully preſerved. Nay, the Embers being drawn backwards beneath the Still, and a little Air being admitted to riſe up through them, they are burnt, in the Aſh Pit, to Powder; ſo that neither the Heat they contained when they fell, nor the Heat they are capable of generating by the Decompoſition of the Air allowed to enter, is loſt; in other Words, Fuel will be ſaved.

Expence of Peat as a Diſtillery Fuel not known.

Nor ſhould I omit to ſtate, that though the Experiments of Mr. Corbet have ſhewn, that a Still may be wrought nearly as faſt with Peat as with Coal, though that Peat be burnt in a Furnace not adapted for burning Peat œconomically, they lead to no Concluſion with regard to the comparative Expence of uſing Peat and Coal, as Fuel at a Diſtillery; for there is nothing ſaid, in the Account given of the Experiments, concerning the Quantity of Coal and Peat uſed. But whatever be the Quantity of Heat which Peat can raiſe, every one, who has obſerved Peat burning, knows that it emits much more Flame than is emitted by Coal. This Flame, in a common Furnace, is driven back from under the circular Bottom of the Still, with a Force proportioned to its Bulk and the Air admitted, and, riſing with great Velocity through the Chimney, is loſt. Whereas, if no Air entered the Flue, but what paſſed through the burning Fuel, the Flame would be allowed to come into contact with the Bottom of the Still; and, if that Bottom, inſtead of being circular, were long and narrow, the Flame in travelling from the Grate along the Bottom of the Still to the Chimney, would, comparatively ſpeaking, be obliged to reſt long in contact with the Still. Till therefore Experiments be made with Peat, burnt in ſuch a Furnace, and under ſuch a Still, and the Quantity noted, no Idea can be formed of the comparative Expence of Coal and Peat as Fuel for a Diſtillery.

Appx. Diſt. Rep. 1798, Page 196.

It is ſtated, “ That only a certain Degree of Heat is required for diſtilling and that “ by no Means a high one. If, therefore, that Degree is produced and properly regu“ lated, the Purpoſe of Fuel is fully attained. Peat is capable of producing a much “ greater Degree of Heat than is neceſſary in Diſtillation; therefore there can be no “ Advantage of uſing a Fuel which is capable of producing a ſtill higher Degree.” I will make no Obſervations on this Statement, nor on the Account given of foul Running, &c. which follows; but proceed to ſtate a few Experiments which were made lately, in order to aſcertain what Degree of Heat Peat can in reality raiſe.

Experiments to aſcertain the Power of Peat as a Fuel.

Silverſmiths, in Scotland, ſmelt Silver and Gold with Peat, not becauſe Peat raiſes more Heat than Coal, but becauſe Coal contains Gaſes which injure theſe Metals, to fuſe which a ſtrong Heat is not indeed required.

Some Pieces of Braſs were put into a Crucible, which was placed among Peats, in a common Forge. Mr. Crighton, who is one of our moſt ingenious Blackſmiths, ſuperintended the Experiment, and found no ſmall Difficulty in keeping the Peats down, and in contact with the Crucible; for, as the Fire was urged by a Blaſt below, the Air raiſed the Peats up. Yet, in a very ſhort Time, the green Flame began to appear, the ſure Sign that the Braſs was beginning to melt; and in a little thereafter, when the Crucible was removed, the Braſs was poured out liquid.

We next proceeded to try the Effects of Peat on Caſt Metal. The Bars of the Grates, in Diſtillery Furnaces, are in general made of Caſt Iron: They ſometimes melt by the Heat raiſed by Coal, but not often. I therefore thought, that if the Heat of Peat could melt Caſt Iron, it was as great as the Diſtiller would chuſe it to be. Some Pieces of Caſt Iron were accordingly put into another Crucible, which was buried among the burning Peats as before, and when it was removed, ſome of the Pieces, that were on that Side of the Crucible that was next the cold Blaſt of Air, were only ſo far fuſed as to adhere together; the ſharp Edges of others were melted, but the greateſt Part of what had been on the other Side, and more in contact with the Fuel, was melted, and falling to the Bottom, formed, when cooled, a roundiſh flattened Button-like Maſs.

Tinkers, when they cannot get Coal, ſmelt the Caſt Iron, of which they make ſmoothing Irons, &c. with Peat; and avoid the Inconvenience we experienced from the Air raiſing the Peats up, for they dig a Hole in the Earth, and place their Crucible in it, ſurrounded and covered with Peats, and fixing their Bellows above, they ſend the Blaſt down through the Peats, applying them to the Metal to be melted. In other Words, they do what I propoſe ſhould be done, in the Furnance to be uſed at a Diſtillery, where Peat is the Fuel. But if Peat can fuſe Caſt Iron, it muſt emit a Heat, which (in a Furnace where no cold Air is permitted to come in contact with the Bars of the Grate) the Diſtiller will, I am afraid, find greater than he would wiſh; not by “ heating the Still too much, and inſtead of diſtilling, “ making it throw off boiling Liquor;” but becauſe it can and may fuſe the Caſt Iron Bars of the Grate.

We next tried what Degree of Heat could be communicated to malleable Iron by ſoft ſpongy Peat, but found that though we could eaſily raiſe a white Heat, the Iron never threw off any of thoſe Corruſcations which are the uſual Marks of the welding Heat, and ſhew that the Iron is in a State of Combuſtion. I am informed, by Letters received from Galloway, that the Blackſmiths, in that Part of Scotland, ſelect the hardeſt blackeſt Peats, which, after being charred, they uſe as Forge Fuel, for raiſing a welding Heat. I ſuppoſe it is not unknown to ſome of the Members of the Committee, that the ſame Thing is done in many Parts of the Highlands; and I am perſuaded, the Committee will ſee, that if any Diſtiller, in future, ſay he cannot diſtil ſo faſt with Peat as with Coal, it is his own Fault.

Can Peat be got in Abundance?

It has however been alledged, that it will be difficult to procure, in many Parts of the Middle Diſtrict, as much of this Kind of Fuel as a Diſtillery will require. It is the firſt Object of the Lowland Diſtiller, to ſet his Work down in a Situation where he can get Coal in Abundance; it ought to be the Study of the Diſtiller, in thoſe Parts of the Country where Peat is the Fuel, to place his Diſtillery in a Situation where Peat can be got in Abundance; if he neglect this, he has no Right to complain.

It has alſo been ſaid, that in rainy Summers it will be impoſſible to get ſuch a Quantity of Peats dried as a Diſtillery will need. Some Progreſs has already been made in contriving a Machine for compreſſing Peats, immediately after they are dug, by which the Moiſture will be ſqueezed out from them, and the Time of their drying ſhortened; they will alſo be reduced greatly in Bulk, and rendered not only a more convenient and durable, but a more portable Fuel.

This is the Sum of the Information I can give at preſent, with Regard to the Complaint made by the Diſtillers in the Middle Diſtrict, concerning the Expence of Fuel. In thoſe Parts of the Diſtrict I have ſeen, Coal is not much more expenſive than at ſome Diſtilleries in the Lowlands. What the Expence of Peat may be in thoſe Parts of it where Coal is ſcarce and dear, I cannot tell; but if in Renfrewſhire, where, owing to the Multitude of great Manufactories, the Price of Labour is high, the Farmers near Peat Moſſes uſe Peat Fuel, though in the Neighbourhood of cheap Coal, I cannot ſuppoſe Peat can be more expenſive than Coal, in any Part of the Middle Diſtrict. There may be ſome Parts of the Country where Peats may be ſcarce, but I ſhould as ſoon expect a Lowland Diſtiller to ſet down his Work in a Place where there is no Water, as that a Diſtiller, who depended on Peat Fuel, would ſet down his Diſtillery at a Diſtance from a Peat Moſs. Nor do I think any Idea can be formed of the comparative Expence of Coal and Peat as Fuel, from any caſual Obſervations that may hitherto have been made, in any Part of the Country where Coal is dear, and Peat the common Fuel of the Country; for, in that Caſe, Coal being a Rarity is uſed with Œconomy, and the Peat with Waſte. The only Way in which this Point can be determined, is to aſcertain, by accurate Experiment, how much Water can be evaporated in a given Time, not by the ſame Bulk or Weight of Coal and Peat, but by a Quantity of each, equal in Value; and inſtead of burning the Peat in an open Ingle, or in a common Furnace, both the Still and the Furnace ſhould be conſtructed for Peat Fuel. In that Caſe, I think it more than probable, that the Expence of Peat will not be much, if any more than that of Coal; but were it to be Ten Times more, that would not warrant the preſent Difference between the Rate of Duty in the Middle and Lowland Diſtricts.

Second Complaint.

The Second Complaint I heard was, that the Grain of the Middle Diſtrict was inferior in Quality to the Grain in the Lowlands. There has been ſo much ſaid concerning the Inferiority of Grain in the Northern Parts of Scotland, and ſo little about the Inferiority of the Price of ſuch Grain, and the Cheapneſs of Labour, that I could have wiſhed it had been in my Power to have laid before the Committee, an Account of the Average Quantities of good and inferior Grain, Annually produced in the different Counties of Scotland, with the Market Prices. As alſo the Reſult of Trials made to aſcertain how much Meal, and how many Gallons of Spirits, theſe different Kinds of Grain would produce per Boll; together with an Account of the Price of Labour. Till ſuch an Inveſtigation be made, it will be impoſſible to judge how far this Complaint is juſt.

Appx. Diſt. Rep. 1798. Pa. 473.

From the Evidence laſt Year it appears, that in many Places of the Middle Diſtrict the Grain is excellent. A Diſtiller in the Southern Diſtrict ſays, "That he uſes in his Diſtillery conſiderable Quantities of Barley which grows "to the North of the Line, and carries it upwards of 20 Miles. That he employs an Agent for buying the Grain at a Commiſſion of 2½ per Cent. and the "Carriage coſts him from 10*d.* to 1*s.* The Grain which grows in the high "Grounds, to the South of Edinburgh, is as bad as any Grain in the Middle "Diſtrict." Yet I do not hear that the Lowland Diſtillers complain of this, for they get it for a leſs Price than better Grain.

Appx. Diſt. Rep. 1798. Pa. 472.

Another Diſtiller ſtates, "That while he was a Diſtiller in the Northern "Diſtrict, the Barley from which he chiefly worked, was (as he underſtood) "the Growth of the Southern Diſtrict, the Farmers there bringing it into the "Northern Diſtrict, but that he has alſo bought Barley the Growth of the Northern "Diſtrict, which was of as good a Quality as what came from the South." The Truth is, the Duty in the Middle Diſtrict being only £. 9 per Gallon of Still, while the Duty in the Lowland Diſtrict is £. 54, has induced more Diſtillers to ſettle there, than can be ſupplied with Grain the Growth of the Diſtrict; and the Reports are filled with Evidence to ſhew, that carrying Grain from the Southern to the Middle Diſtrict is a Trade; which raiſes a Suſpicion that certainly more Whiſkey is made, in the Middle Diſtrict, than can be conſumed there.

Third Cauſe of Complaint.

Which brings me to the Third Cauſe of Complaint, viz. A limited Market. This Diſtrict is about 240 Miles in Length, and at ſome Places but a few Miles in Breadth; yet it is crowded with Diſtilleries. A Diſtiller ſaid laſt Year, "That One 40 Gallon Still would make as much Spirits, as would ſupply the "preſent Middle Diſtrict from Dumblane to Lochlomond, being a Diſtance of "nearly 30 Engliſh Miles." Yet near Dumblane there is One Diſtillery, near Down there is another, and at Calender there are Two; how many more there may be between Dumblane and Lochlomond, I cannot ſay. I was not a little ſurpriſed to find, that they were working nearly as well as many were doing in the Lowlands. The Committee will naturally aſk, where is all the Whiſkey that is made in this Part of the Middle Diſtrict conſumed. That is a Queſtion which cannot be eaſily anſwered, but the following Circumſtances are worthy of Attention.

Appx. Diſt. Rep. 1798. Pa. 473.

Were the Diſtillers about Callender, Down, and all along the narrow and central Parts of this Diſtrict, to carry their Whiſkey towards the Extremities of their Diſtrict, ſeeking a Market, their Profits would not only diminiſh, in proportion to the Diſtance they advanced from Home, but they would find the Market occupied by Diſtillers more in its Vicinity. If they attempt to go North, they are met by the Highland Diſtiller and the Smuggler; but if they come South into the Lowland Diſtrict, they are ſure of a Market; for as they manufacture under a Duty of £. 9 only per Gallon, while the Lowland Diſtiller pays £. 54, they can underſell him, nay, drive him from the Market. It will be unneceſſary for me to prove, by Quotations from the Evidence of laſt Year that they have done and are doing this; for I might quote from the Teſtimony of almoſt all who were examined. Nor ſhall I ſtate the Complaints I heard on this Subject among the Lowland Diſtillers. If the Committee will look at the Map of the Country, and compare its

Population with the Number of Diſtilleries in this Diſtrict, they will ſee there is not a Market, in the Diſtrict, for the Spirits made there. The Fact is, many Diſtilleries have been erected in this Diſtrict, eſpecially along that Part of the Line that is near the great Towns, Perth, Edinburgh, Glaſgow, Greenock, and it is in theſe Towns chiefly that the Midland Diſtiller, or thoſe who buy from him, depend for a Market.

Middle Diſtrict united to Southern Diſtrict.

I am therefore of Opinion, that in that Part, at leaſt, of the Middle Diſtrict that lies Weſt from Perth, the Cauſes that have been aſſigned, why the Duty there ſhould be much leſs than it is in the Lowlands, by no Means exiſt to the Degree hitherto ſuppoſed; and if theſe alledged Cauſes of Diſparity be not greater in that Part of the Diſtrict that lies between Perth and Findhorn, I ſee no ſufficient Reaſon why the Middle and Southern Diſtricts ſhould not be conjoined. Were the Country to be be divided into Diſtricts, each under a different Rate of Duty, according to every little Variation in their reſpective Advantages or Diſadvantages, there would be as many Diſtricts as Pariſhes.

HIGHLAND DISTRICT.

I ſaw One Diſtillery in this Diſtrict, at Duneira, in Perthſhire, but finding there were very few Diſtilleries in that Part of the Country, I went to the Weſt Highlands, and viſited as many of the Diſtilleries there, as the Time I then could ſpare would allow.

Mr. Roſs's Diſtrict extends from Kintyre, including the Whole of Argyleſhire, and all the Weſtern Coaſt of Inverneſs, up to Kintail, and ſtretching as far Inland as Fort William and Lochgoil Head; and, among the Iſlands, it extends from the South of Iſlay to the Butt of Lewis. In all this extenſive Diſtrict, there are only Eight licenſed Stills, viz. One in the Iſland of Mull, a Second at Ardincaple, in Nether Lorn, Twelve Miles to the South Weſt of Oban; a Third at Oban; a Fourth at Cleugh, Five Miles to the South of Oban; a Fifth at Stonefield, Eight Miles to the South of Oban; a Sixth at Ballure, in Benediralloch, Twelve Miles from Oban; and Two in Appin, within Fifteen Miles of Oban; ſo that theſe Eight Stills, except the One in Mull, are within Fifteen Miles of Oban. In all the reſt of this very extenſive Tract of Country, viz. Kintyre, Argyle Proper, Knapdale, Iſlay, Juray, Sky, Tiree, Harris, Lewis, &c there are no licenſed Stills.

State of the Diſtillery Revenue in the Weſt Highlands and Iſles.

I was informed by Mr. Roſs, that from Roſsſhire to the Point of Ardnamurchan, the Supply of Whiſkey is chiefly from Ferrintoſh; where, though it be in the Highland Diſtrict, there is Plenty of Grain, and good Grain. Kintyre, I learned, is the beſt Grain Country in Argyleſhire. People from England ſettle there as Farmers. It is ſuppoſed there are unlicenſed Stills there, though none have been as yet detected; but it was ſaid the Officers there durſt not do their Duty. Knapdale is a Grain Country, and exports Barley and Malt to the Iſlands. Mr. Roſs thinks it very probable, that there are Diſtilleries in this Country, though, for the Reaſon aſſigned concerning Kintyre, he has not been able to acquire any Knowledge of them.

With regard to the Iſland of Harris and Lewis, I could get no Information. Mr. Roſs has lately got a ſmall Exciſe Yatch, and propoſes viſiting this Iſland this Summer.

North and South Uiſt have little or no Grain, and want Water. Their Supply of Whiſkey, I was told, is from Iſlay, Ferrintoſh, and even the Lowlands.

Sky.—While the Duty was at £. 2. 10*s.* there was only One licenſed Still in Sky. At that Time, the Quantity of Malt allowed by Law to a Highland Still, was 250 Bolls; and it is thought the Iſland could not ſpare more for diſtilling. When the Prohibition took place, the licenſed Still was given up. A little before that, One unlicenſed Still was detected. None have been heard of ſince. The Iſland is ſupplied with Whiſkey chiefly from Ferrintoſh. A little comes from Iſlay.

Tiree and Coll.—Tiree is a Corn Country. The Reverend Mr. John Stewart, at Luſs, informs me, that it was formerly the Granary of the Religious at Icolmkiln; and that its Name is Tir, which ſignifies Land and I, or the Land of Icolmkiln; for Icolmkiln is ſtill known by the Name of I. Before the Prohibition, Diſtillation was carried on both in Tiree and Coll. There are no licenſed Stills, nor any Exciſe Officer there at preſent.

Mull is not a Grain Country.—I was informed that the Inhabitants uſed to get their Whiſkey from Ferrintoſh and Tiree; but that of late, they in ſome Meaſure ſupplied their own Market, importing Grain from Tiree, Appin, Lorn, and Ardnamurchan. There is only One licenſed Diſtiller on the Iſland, who lives at Tobermory. He complains, that he is underſold by the Smugglers who bring Spirits from Ferrintoſh, Iſlay, and Ireland. There is one Exciſe Officer on the Iſland. Mr. Roſs thinks that unlicenſed diſtilling is not attempted there, for he has never heard any Complaint either from the Exciſe Officer, or the licenſed Diſtiller.

Jura is not a Grain Country.—They import their Grain from the oppoſite Coaſt of Knapdale. They diſtil, I was told, for themſelves, and a little for their Neighbours, running their Spirits into Loch-Crinan and Loch-Goil. There is one Exciſe Officer on the Iſland. I learn that he may ſcare them, but he dare do nothing more.

Collonſay and Cronſay.—Theſe Iſlands are better Grain Countries than Jura. Before the Prohibition, the Inhabitants diſtilled a good deal, ſupplying themſelves and ſending a little to Mull. No Informations have been lodged againſt them, nor have any Detections been made of unlicenſed Stills of late; but it is ſuſpected they diſtil a little.

Iſlay is a fertile Grain Country.—Mr. Roſs informed me, that ſome Time ago, it was ſuppoſed that 4,000 Bolls of Barley were produced on this Iſland, Annually; of late, the Quantity has increaſed from various Cauſes. Much Attention has been paid to Agriculture. A good Example has been ſet before the Farmers by the chief Proprietor, who farms extenſively; but the Culture of Barley has been principally promoted there by the Diſtilleries; which, for ſome Time paſt, have required more Grain than the Iſland could yield. Mr. Roſs ſays, much Barley and Malt has been imported, chiefly from Ireland, and ſo mixed was the Trade laſt Year, that Grain was ſometimes exported from Iſlay, and Whiſkey imported, and *vice verſa*. In other Words, Diſtillation has there given riſe to Commerce.

Some Idea may be formed of the Extent to which diſtilling was carried on in this Iſland, from the following Circumſtance. Before the Prohibition, Mr. Campbell, who is Proprietor of the greateſt Part of the Iſland, farmed the Exciſe Revenue for a ſmall Sum paid to Government Annually. At the Time of the Prohibition there was a Year or two of his Leaſe to run; but he gave it up and aided Government eſſentially to ſuppreſs Diſtillation, as the Law directed. The Number of Stills which he and the Yeomanry took up, was not leſs, Mr. Roſs ſays, than 90, and ſome of them were above 80 Gallons in Capacity. After theſe Stills were taken by Mr. Campbell, from the Diſtillers, and lodged in his own Houſe, the Diſtillers got over from Ireland Tinkers, who fitted up for them Cauldrons and Boilers as Stills; between 90 and 100 of which, ſome of them upwards of 100 Gallons, were ſeized by the Exciſe Officers during the Prohibition. After the Prohibition was removed, Mr. Campbell's Leaſe of the Exciſe Revenue of Iſlay was not renewed; and the People of the Iſland, finding they were not to get Licences for a trifling Sum, as before, were much diſpleaſed, and reſolved not to take out Licences, but they made no Reſolution not to diſtil. Mr. Roſs ſays, they are diſtilling perhaps to a greater Extent than ever, ſending their Spirits to Argyleſhire, Inverneſsſhire, Mull, and even to Lewis, to Galloway, and Ireland; but there has not been a Licence taken out for diſtilling Spirits, nor has a Shilling of Exciſe Revenue been paid in Iſlay ſince the Prohibition.

Having thus given the moſt accurate Account I have been able to procure, of the Condition in which the Revenue is, at preſent, in thoſe Parts of the Highlands I have ſeen, I ſhall ſtate what I have been able to learn with regard to the Progreſs which the Highlanders have made, of late, in diſtilling rapidly; from which the Committee will ſee whether the Opinion that Diſtillation is carried on very ſlowly in the Highlands, be well founded or not. Whether diſtilling faſt or ſlow be proper, is not at preſent the Queſtion. The Query is, do the Diſtillers in the Highlands diſtil ſlowly; and if they diſtil ſlowly, do they ſo from Choice? At Stonefield the Diſtiller was working ſlow, very ſlow indeed, though his Apparatus, bad as it was, could have permitted him undoubtedly to diſtil faſter. And I am perſuaded there may be other Diſtillers, in the Highlands, who follow his Example. But it appeared in Evidence laſt Year, that under Survey, the Diſtillers, in general, uſed to diſtil as faſt as they could, when they were not under the Eye of the Exciſe. And it may be ſuppoſed that many unlicenſed Diſtillers in the Highlands, particularly where they have Reaſon to dread an unexpected Viſit from the Exciſe, work their Stills as hard as ſuch Stills will bear. It alſo came forward in Evidence laſt Year that the Highland Diſtillers had got Stills of the ſame Kind as thoſe uſed in the Lowlands; and that as in moſt of the Diſtilleries, in the Lowlands, the Stills are worked by Highland Labourers, many of theſe had returned and communicated to the Highland Diſtillers the moſt improved Methods of working, practiſed in the Lowlands.

State of the Art of Diſtilling in the Weſt Highlands.

At Duneira, in the Southweſt of the Perthſhire Highlands, I found that diſtilling was farther advanced than at Stonefield. The Water was conveyed up to the Boiler through a Metal Pipe, and the Worts were raiſed up into the Coolers by Pumps, driven by a Water Wheel. The old Pot-faſhioned Still was pulled down and lying before the Door; and the Diſtiller was anxiouſly waiting the Arrival of a new flat Still, he ſaid, from Stirling; and he expected a Furnace Builder from the ſame Place to ſet it up.

At Cleugh, near Oban, the Still was like many uſed about that Time (October laſt) in the Lowlands, particularly about Paiſley, and had the Worm been large enough, and the Furnace properly built, the Diſtillery would have been like many of the ſame Size, at that Time, in the Lowlands.

At Oban, I found Things in a much better Situation; the Diſtillery had been fitted up for a Brewery; the Barns were large, and the Granary ample. The Perſon who had the Charge of the Work, had been bred a Diſtiller in the Lowlands, and the Still, though not like thoſe, with a Plate in them, at Canon Mills, Kilbagie, Lochrin, &c. was like the Stills generally uſed, at that Time, in the Lowlands, fitted up, to the beſt of my Remembrance, with a Bottom-ſcraping Engine, and had the Furnace been as well proportioned, I could ſee no Reaſon why he might not have diſtilled as faſt as many Diſtillers were doing at that Time in the Lowlands; as Things were, however, he was by no Means diſtilling ſlow.

I regretted much that I had it not in my Power to ſee the Diſtillery at Ardincaple. The Proprietor, Mr. M'Dougall, who is a Gentleman of Property and Education, has paid much Attention to the Subject of diſtilling, and has viſited, I was informed, the Lowland Diſtilleries. He was working much faſter, Mr. Roſs told me, and had given in, with the ſame Entry, a Return of Malt diſtilled, and Spirits got, far above any of his Neighbours. What may be the Conſtruction of the Apparatus, and the Rapidity of diſtilling at other Works in the Highlands, I cannot tell, for I had not Time to viſit any more. But the Committee will be able to judge from what I have ſeen, whether I can join in the common Belief, that the Highland Diſtillers work ſlowly. And when I add, that all of them with whom I converſed, except the old Man at Stonefield, were very eager to learn; and that I have ſeen a Letter of Directions from Mr. M'Dougall, ordering a Still from Glaſgow, which ſhewed more Knowledge of the Principles of Still-making, than moſt Lowland Diſtillers poſſeſs, and that I promiſed to the Perſon who, at Mr. M'Dougall's Deſire, ſhewed me the Letter for my Opinion of the Still it deſcribed, that as ſoon as the Buſineſs in which for the Committee I was engaged, was finiſhed, I would write him both on Still-making and fermenting, the Committee will ſee whether the Highland Diſtillers, in general, wiſh to diſtil ſlow. There is Reaſon to think, that in many Parts of the Highlands, they are diſtilling as faſt now as the Lowland Diſtillers, a few excepted, were doing about this Time laſt Year; and it is to be expected, that ſome in the Highlands, in a very ſhort Time after the Report of the Committee is made public, will diſtil as faſt as any in the Lowlands can do now.

Ought the Rate of Duty, and the Mode of collecting it, to be the ſame in the Highlands as in the Lowlands?

This is the moſt difficult Part of the whole Buſineſs. The Highland Diſtillers ſtated to me, many Reaſons, why they were not able to pay a Licence Duty ſo great as the Lowland Diſtillers may well afford to give. It may be doubted, whether it be good Policy to force the Growth of any Manufacture, by Abatement of Duty, in any Part of the Country, where Nature ſeems never to have intended that ſuch a Manufacture ſhould flouriſh. But if, in Compliance with Prejudices, or for other Reaſons, it be judged proper to favour the Highlands in the Manufacture of Whiſkey, more than thoſe Parts of the Lowlands which labour under all or any of the Diſadvantages complained of in the Highlands, the Abatement allowed ſhould be ſuch only as may enable the Highland Diſtiller to afford Whiſkey as cheap in the Highlands, as the Lowland Diſtiller can afford it in the Lowlands. If it do more, it will do too much; for immediately the Highland Diſtiller will carry his Whiſkey to the Lowland Market, by which the Revenue will loſe upon every Gallon ſo brought to the Lowlands, the extra Duty which would have been got, had the Spirits been made in the Lowlands; and the Lowland Diſtiller will have Reaſon to complain, that his Power of paying a high Duty is diminiſhed, in proportion to the Quantity of Highland Spirits brought to the Lowland Market. I am afraid it will be found to be very difficult to give by Abatement the Relief aſked for, and no more; but if there be any Rule by which the Abatement can be regulated, it is likely that it will be diſcovered by examining the Reaſons which, it is ſaid, render Abatement neceſſary:

Alledged Reaſons for Abatement of Duty in the Highlands.

They ſtated to me, 1ſt. That they were poor. 2d. They could not diſtil ſo faſt as the Lowland Diſtillers do. 3d. They did not like to diſtil faſt. 4th. Coal was dearer with them than in the Lowlands. 5th. Their Grain was of an inferior Quality, though as dear as in the Lowlands. 6th. Their Market was more diſtant, though more limited. 7th. They could not be ſo effectually protected as the Lowland Diſtillers could be, againſt the unlicenſed Diſtiller and the Foreign Smuggler.

The 1ſt Reaſon is certainly true. Were a Highland Diſtiller obliged to pay Two Months Lowland Licence Duty, before he could be permitted to diſtil, very few Diſtillers, in the Highlands, would be able to advance ſuch a Sum of Money. It would, in fact, be a Prohibition to moſt of the preſent Highland Diſtillers, and would throw the Buſineſs either into the Hands of Lowland Diſtillers, who would ſet up Diſtilleries in the Highlands, or more probably into the Hands of the Smuggler. This therefore will always, I am afraid, be a Reaſon why, in the Highlands, the Whole of the Duty cannot be collected per Advance, as in the Lowlands, by Licence. But if it be meant to ſtretch this Reaſon farther, and ſay, that becauſe the People in the Highlands are not ſo rich as thoſe in the Lowlands, therefore they ſhould be allowed to have cheap Whiſkey, I do not know what to ſay to it; for on the ſame Principle, they ſhould have every other Conveniency or Luxury of Life cheap in proportion.

The 2d Reaſon is, I believe, valid at preſent; but how long it may continue to be ſo, I think is doubtful. So long as the Highland Diſtillers cannot and do not diſtil ſo faſt as the Lowland Diſtillers, the Highland Licence Duty ſhould be low in proportion; but as it has been ſhewn, that ſome in the Highlands diſtil much faſter than others, the Highland Diſtillers muſt perceive, that it is their Intereſt that Duty be paid by all, in proportion to the Quantity they, with a given Entry, diſtil. And as ſome of them ſay in the Third Reaſon, that they do not wiſh to diſtil faſt, how will it be poſſible to aſcertain how faſt every Diſtiller may chuſe to diſtil ? or, which is more material, both to the Trade and Revenue, how faſt every Diſtiller actually does diſtil? or ſuppoſing this could be aſcertained, do they think Government or the Exciſe can be at the Trouble of varying the Rate of Licence Duty, whenever it is diſcovered either that a Diſtiller has varied, or may wiſh to vary his Rate of working? They muſt therefore ſee, that if a Licence Duty be impoſed in the Highlands at all, it muſt be the ſame on all; and I ſee no Way, in which either the Diſtillers themſelves or the Trade can be ſecure, if that Licence Duty be not ſtrictly guarded by Survey.

It may be ſaid, Why not make the Syſtem Survey altogether? That, I believe, would be very agreeable to many Diſtillers in the Highlands; for Mr. Leven informs me, that while the Highlands was under the Syſtem of Survey, Government got little or no Duty at all, which made me willingly give up the Charge of the Five Months Highland Duty, in examining the Account of Highland Duty, got during the laſt Year of Survey: And though, for the Reaſons already given, Government may not wiſh to take all the Highland Duty by Licence, yet it is obvious, that it is the Intereſt of the Revenue, that as much of it be collected by Licence as poſſible, and that the Exciſe endeavour to collect the reſt as well as they can. The Diſtillers can have no Cauſe to complain of this; for if they do like the Licence Syſtem, and all of them I have converſed with ſay they do, they muſt ſee they will have as much of it as they can afford, or as it would be ſafe for them to take; and if they like Survey, they will have as much of it as Government can afford to grant: And here it may be obſerved, that as the Highland Diſtillers blink their Waſh, Survey cannot, as they work, injure their Manufacture. Beſides, in this Way all Parties may be pleaſed, for thoſe Diſtillers who chuſe to work ſlow, may work as ſlow as they like, and furniſh the ſlow-made Whiſkey, ſaid to be ſo wholeſome, and which the Inhabitants of the Highlands prefer; while any Diſtiller, in the Highlands, who wiſhes to diſtil faſt, and is not afraid of loſing his Market, may do ſo if he chuſe. But here the Committee and the Diſtillers will ſee, that ſome ſuch Arrangement, as the following, is neceſſary: 1ſt. The Highland Diſtiller who wiſhes to work rapidly may, if he have a Still of the lateſt Power, do a great deal of Damage, both to the ſlow Diſtiller and the Revenue, in a very ſhort Time; he, therefore, for the Security of all concerned, ſhould be made to pay a Licence Duty, as is paid for ſuch a Still in the Lowlands, but leſſened as to the Committee ſhall ſeem juſt, after they take the other Reaſons of Abatement yet to be conſidered, or others that may hereafter be urged from any Quarter, into their Conſideration. This, at the ſame Time that it will put the rapid Highland Diſtiller on a Par with the Lowland Diſtiller, will guard compleatly the ſlow-working Highland Diſtiller from being underſold by the rapid Highland Diſtiller. 2d. The ſlow-working Highland Diſtiller muſt not be left to his own Choice of a Rate of working, for to that there will be no End; he muſt be bound down to work with an Apparatus with which he cannot work faſt. All this the Diſtillers muſt ſee is fair, and for their mutual Advantage; for if the ſlow-working Diſtiller and the Revenue can have no Security againſt the faſt-working Diſtiller, except the faſt working Diſtiller be ſubjected to a Licence Duty equal to the Power of the Still, and that Duty guarded by Survey, ſo neither can the rapid Diſtiller nor the Revenue be ſecure, if the ſlow-working Diſtiller be not bound down to work with a ſlow-working Still and proper Furnace, each made after a Model. That Still I think may be the old Pot Still with a Worm, for obvious Reaſons, of a given Diameter and Length, and the Furnace neither a Wheel nor Bridle Flue, but permitting the Flame to touch the Bottom only of the Still. But as it is only of late that the Attention of Government has been turned to the aſcertaining the Power of the Still, and as that Attention has been chiefly directed to the Power of the faſteſt going Still, the Power of the Pot Still is as little known as ever. Therefore ſtrict Survey upon the ſlow Diſtiller, for the Security of the rapid Highland Diſtiller and of the Revenue, is neceſſary alſo. It may be likewiſe conſidered, whether or not it would not be prudent to allow the Highland licenſed Diſtiller to work with a Still of 20 Gallons; and whether it will not be likewiſe proper to fix the Size of the Pot-faſhioned Still under Survey at 40 Gallons.

Theſe Things being fully conſidered, and ſuppoſed to be ſeen as equitable and juſt, the next is to aſcertain what ſhould be the Licence Duty on the Highland Diſtiller, who diſtils rapidly, with an Apparatus like the Lowland Diſtiller, and made after the ſame Model with his; what the Licence Duty on the Diſtiller who works with an old-faſhioned Still and Worm, and Furnace made after a Model, and what the Survey Duty to ſuch Diſtiller per Gallon of Produce. We have ſeen nothing in the Reaſons for Abatement already examined, that can give any Aſſiſtance in determining this, and therefore ſhall proceed to examine the Reaſons that remain.

3d. Coal is dearer in the Highlands than in the Lowlands. I have ſtated the average Expence of Coal, at the Diſtilleries in the Lowlands, to be about 12*s.* per Ton; but this can be aſcertained with Preciſion. Mr. Millar, in the Letter formerly alluded to, ſays, that "his Steam Engine, Maſh Boiler, and Still of "43 Gallons, conſumes 20 Ton of Coal Weekly, and that he diſtils in that Time "240 Bolls, being nearly 1 ¾ Cwt. per Boll, or ſeparately the Still takes about 1 ¼ "Cwt. per Boll." Say that the Maſh Boiler requires ¼ Cwt. per Boll, the Quantity required, at this Work, will be 1 ½ Cwt. per Boll; then the extra Expence of the Highland Diſtiller may be calculated by a Survey on the Quantity of Coals he uſes, and the Number of Bolls he diſtils: And here there will be Two Circumſtances in his Favour; the 1ſt is, that Diſtillers in the Lowlands, working againſt Time, are laviſh of their Fuel; 2d. If the Highland Diſtillers work from Waſh of the ſame Strength with the Waſh in the Lowlands, and uſe weak Grain, they will diſtil more Bolls, with an equal Quantity of Coals, than a Lowland Diſtiller can do, if that Diſtiller uſe ſtrong Grain. Diſregarding theſe Circumſtances, however, this extra Expence becomes the Amount of the Abatement of Duty which ſhould be allowed to the Highland Diſtiller, to put him on a Par with the Lowland Diſtiller, in point of Fuel. As for the Peat he may uſe for drying his Malt, it cannot be more expenſive than the Blind Coal or the Charcoal, uſed for that Purpoſe, in the Lowlands; and if he can derive any Benefit from the uſing Peat, I could wiſh he were allowed to profit by it, till more be known of the comparative Expence of Peat and Coal. If, therefore, the extra Expence of Fuel, uſed for diſtilling in the Highlands, be deducted from the Duty paid, the Highland Diſtiller will be placed, in ſo far as the Article of Coal is concerned, on the ſame Footing with the Lowland Diſtiller. From the Information I have on the Subject at preſent, I eſtimate the Amount of the Abatement that, in any Caſe, will be neceſſary at 8 *d.* per Boll diſtilled. But the Committee will ſee, that this can only be brought to any thing like Preciſion, by an intelligent and faithfully-executed Survey; and that the Intereſt of the Revenue and of the Lowland Diſtiller requires, that every Fraud committed by falſifying the Account, either of the Quantity or Expence of the Fuel, or by abſtracting it, or applying it to other Uſes than diſtilling, ought to be puniſhed as the Fraud of exceeding the Entry is puniſhed in the Lowlands.

4th. The Highland Grain is inferior to the Lowland Grain, and the Highland Diſtiller is prohibited from carrying Grain from the Lowlands. This Cauſe of Complaint muſt be received with conſiderable Limitation. There is a great deal of very good Grain in the Highlands, and, as has already been ſtated, much inferior Grain in the Lowlands, yet the Lowland Diſtillers make no Complaint on that Account, for they get ſuch inferior Grain in the Lowlands, for an inferior Price, and for the ſame Reaſon they bring a great deal of weak Grain from the Highlands. But I was informed by Mr. Stevenſon, the Diſtiller at Oban, that the Farmers in that Part of the Country, knowing that the Diſtillers there require more Grain than is produced in that Part of the Country, and that they cannot import Grain from the Lowlands, make them pay as much for the moſt inferior Grain of the Highlands, as is paid for the beſt Grain in the Lowlands. If this be the Caſe, the Diſtiller in that Part of the Country is too much under the Power of the Farmer; and if it be expected that he is to pay a Duty in proportion to his Expence, equal to what is paid by the Lowland Diſtiller, he ſhould be allowed to buy his Grain, like the Lowland Diſtiller, wherever he can find it cheapeſt and beſt. But it may be ſaid, that if the Highland Diſtiller import Grain from the Lowlands, or carry it from thoſe Parts of the Highlands where it is good, it muſt coſt him more before he can lay it down at his Diſtillery, than it would coſt the Lowland Diſtiller to bring it to his Work.—Laſt Year a Lowland Diſtiller ſays—“ I for many Years running, have been in the “ Practice to purchaſe large Quantities of Barley, in the Counties of Perth and “ Forſar, Part of which was brought by Land Carriage about Twenty Miles, “ ſhipped for the Port of Borrowſtouneſs, ſent to my Diſtillery in the County “ of Linlithgow, and there made into Spirits.”—And aſks if any one will ſay, “ That “ the ſame Expence will not carry the ſame Barley into the moſt interior Parts of “ the Highlands.” There certainly are ſome inacceſſible Parts of the Highlands, to which it could not be carried for that Expence. But if the Plan of fixing the Diſtilleries in the Highlands in particular Stations, in the diffeerent Counties, which has been propoſed by the Board of Exciſe, and which ſeemed to meet with the Approbation of the Committee, be adopted and carried into Effect, it will, no doubt, be a Part of that Plan to ſelect Stations, that ſhall not only be near the Grain producing Parts of the Counties, but favourably ſituated for Land and Water Carriage. But if they find it neceſſary to fix on ſome Stations that are very far Inland, and to which the Expence of the Carriage of Grain may be great, and ſuch Stations ſurely will be few, an Abatement, proportioned to the Exceſs of the Expence for Carriage of Grain, may be allowed, and from this neither the exterior Highland, nor the Lowland Diſtiller has much to fear. The Revenue only can ſuffer, and if it does ſuffer, there will be Cauſe to queſtion the Intelligence, Attention, and Fidelity of the Exciſe Officers, entruſted with the Survey, on this Expence; which ſhews how neceſſary it will be, that if a Diſtiller be detected in falſifying Accounts, as in the former Article, the Puniſhment ſhould be equally ſevere. The greateſt poſſible Amount of this Abatement cannot, I think, be more in any Inſtance, if the Stations be judiciouſly ſelected, than 8 *d.* per Boll, and in many Caſes it will be leſs; for if the Lowland Diſtiller can afford to carry Grain from the Interior of the Highlands Twenty Miles, ſhip it, and convey it from Forſar to Borrowſtouneſs, and from thence to Linlithgow, and if the Expence of Carriage, Twenty Miles from the Northern Diſtrict, coſt another Diſtiller 10 *d.* or 1 *s.*, Eight Pence more ſhould be ſufficient to defray the Expence of Carriage to any Highland Diſtillery rationally ſtationed. And if it be ſuppoſed that the

Appx. Diſt.
Rep. 1798.
Pa. 479.

the Average Product be at an Average 8 Gallons per Boll, at ſuch Diſtilleries, where good and inferior Grain may, by this favourable Regulation, be uſed, the Sum total of Abatement, that can in any Caſe be required, will be 2 *d.* per Gallon, which, taking the Survey Duty at 2 *s.* per Gallon, reduces the Duty, at ſuch unfavourably ſituated Works, to 1 *s.* 10 *d.*; at thoſe ſo ſituated that the Expence of Carriage of Coal and Grain is leſs, the Abatement will of courſe be leſs in proportion. Still, however, it may be ſaid, that as more of that inferior Grain muſt be uſed at Highland than at Lowland Diſtilleries, an Abatement ſhould be allowed to the Highland Diſtiller for the inferior Grain he uſes, elſe the Abatement granted for the Carriage of good Grain will operate as a Depreciation of the Price of inferior Grain. Let then an Abatement for bad Grain, grown in the Neighbourhood, be given as well as for good Grain, and let its Amount be regulated by the Amount of Abatement for the Carriage of good Grain. This ſurely is granting much, and it will be the Intereſt of all who have ſuch inferior Grain to ſell, to take care that Diſtillers do not abuſe this Favour; for if the Exciſe diſcover that the Diſtiller exagerates his Account of extra Expence for the Carriage of good Grain, Government may be tempted to withdraw this Bounty on inferior Grain, and thereby allow Things to find of themſelves their Level. It need not be added, that Frauds to increaſe the Abatement in this Article ought to be puniſhed.

5th.—Diſtant and limited Market.

The Highlands are thinly inhabited, and the Towns there widely ſeparated; of courſe the Diſtiller's Market muſt frequently be diſtant. But knowing that he ſhould ſatisfy himſelf with working for that Market he can profitably reach. Were any Abatement to be allowed for the Diſtance of Market, I know none better entitled to it, than the great Lowland Diſtillers, for they ſend their Whiſkey to the moſt diſtant Iſles. But the Limitation of the Market is a very different Thing. If a Highland rapid Diſtiller pay, after the juſt Abatements are made, as high a Duty as the Lowland Diſtiller, and if the Highland ſlow Diſtiller pay a Licence and Survey Duty, equal by Abatement, to the Lowland Duty, there can be no juſt Reaſon why the Lowland Diſtiller ſhould be allowed to ſend his Whiſkey to the Highlands, while the Highland Diſtiller ſhall not be allowed to ſend his to the Lowlands.

6th. The Highland Diſtiller cannot be ſo eaſily protected as the Lowland Diſtiller, againſt the unlicenſed Diſtiller and Foreign Smuggler. If that in future be the Caſe, it will be his own Fault. Smuggling cannot be carried on long, or to any Extent, without being known to many. And if the licenſed Diſtillers and the Exciſe Officers lay themſelves out to encourage and promote Detection, none but Madmen will engage in unlicenſed Diſtilling or Foreign Smuggling, either in the Highlands or Lowlands; for, ſooner or later, if the Circuit Exchequer Court be eſtabliſhed, whoever engages in unlicenſed Diſtilling or Foreign Smuggling muſt be ſure to be ruined. But it may be ſaid, theſe People in general have nothing to loſe. Is the rich Man then only to be puniſhed? Poverty ſurely gives no Right to break the Law. Thoſe who diſtil without Licence, or ſmuggle, either in the Highlands or Lowlands, and cannot be made to ſuffer in their Purſe, ſhould, when detected, be made to ſuffer in their Perſon. The able-bodied Men can have no Reaſon to complain, if they be ſent to the Navy or Army, and the Women and infirm Men ſhould be ſent to the Houſe of Correction or Gaol, and nothing leſs ſevere will give Security to the fair Trader, and the Revenue. A few Inſtances of ſuch Severity, on ſome of the moſt notorious Offenders, will do more to turn the Tide of common Opinion, than all the Fines, &c. that can be levied, or, I believe I may rather ſay, all the Threatenings that they will be levied, have hitherto effected, or ever will effect.

Highland Diſtillers under Licence, may, till the Trade be on a Par, be made to pay equal Duty.

The Highland ſlow Diſtiller may ſay, that by this Arrangement he will pay full Duty for every Gallon of Spirits he diſtils, while the rapid Diſtiller may, as formerly, diminiſh his Rate of Duty by Ingenuity and Improvements. I have left this to the laſt, for though it might have been conſidered, when ſpeaking of the Rate of Duty to be impoſed in the Lowlands, the Objection now brought forward, by the Highland Diſtiller, would not then have had its Share of Effect. Nothing but the Conviction I have, that if any Diſtiller can by ſuperior Knowledge, &c. do more Work with a given Entry, than his Neighbours, he will furniſh Whiſkey at a Price too low for the Happineſs of the Community, could have induced me to propoſe, that the Privilege of making the moſt of Ingenuity, whether by Secrecy or under the Protection of a Patent, ſhould be leſs to the Diſtiller, under Licence, than to any other Manufacturer. There ought to be not only no Differences in the Size, Shape, &c. of Stills, but there ſhould be as few Secrets as poſſible in the other Proceſſes of the Manufacture. But while the common Good may be thus oppoſed to common Opinion, and in ſome Meaſure to common Juſtice, with regard to Inventions in general, it has been at the ſame Time ſtated, in a former Part of this Paper, that while no Diſtiller ſhould be allowed to avail himſelf of any Invention or Improvement in diſtilling, not in uſe by the Trade, but ſhould bring his Improvements forward to a Committee of the Exciſe and of the Trade, he ought to receive, after the Value of his Improvements is aſcertained, an adequate Reward, to be paid from a Fund furniſhed by Government, by the Trade, and by the Fines of fraudulent licenſed Diſtillers, unlicenſed Diſtillers, and Foreign Smugglers.

And now, as it is evident, from the Hiſtory that has been given of the preſent State of Diſtilling, that the Trade are not and will not, for ſome Time yet, be on a Par in point of rapid Diſtilling, the Queſtion comes to be, how can the ſlow-working licenſed Diſtiller, or the ſlow-working ſurveyed Highland Diſtiller, be ſo protected againſt the dexterous licenſed Diſtiller, whether Highland or Lowland, that all of them may enter the Market on equal Terms; in other Words, that the Duty got from all may be equal, and the Price of Spirits be thereby prevented from ſinking too low?

The moſt obvious Way of accompliſhing this would be to charge the expert licenſed Diſtiller 2*s.* or whatever may be the Rate thought to be juſt, per Gallon, for every Gallon he diſtilled more than that Quantity, the Duty on which, at 2*s.* per Gallon, ſhall amount to the Duty on his Still. But I ſubmit it to the ſerious Conſideration of the Committee, whether this would be acting up to the Spirit of a Syſtem of Licence, or whether it will be altogether juſt. I will put a Caſe—Suppoſe that a Diſtiller of no very uncommon Abilities, and of ordinary Exertion, finds, that Government has, by the propoſed Arrangement, put it in his Power to pay the Duty on the Gallon of the Still, and live comfortably, without putting himſelf to much Trouble, ought every other Diſtiller poſſeſſed of more Activity and Mind, capable of profiting by an Attention to Circumſtances which the other either has not the Senſe or will not be at the Pains to ſee, to be precluded from reaping the Benefits of his mental Labour and bodily Fatigue? I ſpeak not of Inventions, but of that Power which one Man has of doing more Work than another, by his ſuperior Attention and Induſtry. The Committee will ſee that the Induſtry of ſuch a Man ought to be rewarded. But if ſuch a Diſtiller muſt pay 2*s.* for every Gallon that he diſtils, above the Quantity allowed to be equivalent to his Licence Duty, he can derive no other Benefit from his Exertions, than the Profit he may have on theſe extra Gallons. But this ſurely is not enough, for he muſt, in all Probability, incur extra Expence, before he can get either his Still or his Men to produce theſe extra Gallons in a given Time. I would therefore propoſe, that inſtead of taking from him the full Duty of 2*s.* per Gallon, for all ſuch extra Produce, a Sum leſs than the full Duty ſhould be taken. This would leave him a Motive for Induſtry, at the ſame Time that it would not enable him to injure either his Neighbour or the Revenue, or depreſs the Price of Spirits to any great Exent. But there is a more powerful Reaſon why the full Duty ſhould not be paid, for this extra Number of Gallons. The Committee know how difficult it has been, hitherto, to obtain any Information that could be depended on, with regard to the Average Produce of the Boll, and of the exiſting Power of the Still. They muſt be aware, alſo, that there is a Probability that the Power of the Still, &c. will increaſe, and that it is abſolutely neceſſary that the Information of the Legiſlature ſhould keep pace with the Progreſs of the Diſtiller; and they know how eaſy it is for the Diſtiller to conceal Information. But if the Diſtiller be held liable for the full Duty, he will ſmuggle; for that he may be puniſhed; but will his Puniſhment give the Legiſlature the Information required?—If however the Drawback, on the extra Gallons, be made an Object for the Diſtiller, he will be content with that Part which the Law allows, rather than run the Riſque of loſing more than the whole, by the Chance of Detection.

The Committee have now before them, the Outlines of that Mode of aſſeſſing and collecting the Revenue in the Highlands, which ſeems, in the preſent State of Things, to be beſt adapted to the State of the Trade and the Prejudices of the People, at the ſame Time that it ſeems to be equitable and juſt for all. It puts an End to all Contention, concerning the Advantages and Diſadvantages of rapid diſtilling. It lays the Grain and Spirit Market open to the whole Trade. It aboliſhes the perplexing and invidious Syſtem of Diſtricts. It gives to the Conſumer, the Priviledge of pleaſing himſelf, and to the Highland Diſtiller, the Power not only of working as he pleaſes, but entering the Market, on the ſame Terms with the Lowland Diſtiller, which is all he can aſk, or has any Right to expect; while the Plan beſt adapted to the State of the Trade at preſent in the Lowlands, ſeems to be, that a Licence Duty ſhould be aſſeſſed on the Gallon of Still, as high as the ſloweſt working rapid Diſtiller can pay; and in order to pnt him upon an equal Footing with the faſter working Diſtillers, a Duty ſhould be levied by Survey, for every Gallon diſtilled more than the Quantity, the Duty on which ſhall amount to the Licence Duty on the Gallon of Still. This will guard the Revenue and the Trade in the mean Time, againſt the Effects of Inequality in the Rate of working, hitherto ſelt ſo ſeverely, while that Inequality will be decreaſing daily and rapidly.

There are Two other Points that deſerve Attention. The Firſt is, the Expediency of taxing the Raw Grain uſed at Diſtilleries; and the Second is, whether it would make any material Difference to the Revenue, that Licences ſhould commence in October, rather than June.

Tax on Raw Grain.

With regard to the Firſt I am but ill prepared to give an Opinion. It has been ſaid, that the Spirits produced from Raw Grain are unwholeſome. Grain that has been, in Part, malted in the Fields, I have always underſtood, was not wholeſome; but I never heard that Grain, which had never vegetated, was unwholeſome. I do not think, however, that the Matter ſhould be conſidered altogether in that Point of view. Steeping extracts, at leaſt from the Huſk, ſome Matter, that has to me at leaſt a diſagreeable Smell and Taſte. What it is, I have had no Opportunity to know, nor can I ſay whether it be unwholeſome or not. The only Fact, not conjectural, with which, at preſent, I am acquainted on this Subject, is, that in no other Country, but Scotland, do Diſtillers uſe Malt alone; yet I never heard that the Spirits made in theſe Counties, from a Mixture of Raw Grain and Malt, were unwholeſome. It may be ſaid, the Spirits in theſe Countries are rectified. That is the Caſe in England; but, if I be not miſinformed, that is neceſſary, more becauſe little Attention is paid to the Firſt Diſtillation, than becauſe Rectification can render Raw Grain Spirits wholeſome.

And in Mr. Crookeen's Narrative, now before the Committee, I think it is ſaid, that in Holland they do not always rectify their Raw Grain Spirits. I have however had too little Opportunity to ſee Diſtillation carried on from Raw Grain, to entitle me to give any Opinion on the Queſtion. But it is proper that the Committee be informed, that the preſent Tax on Raw Grain does not materially affect the Diſtiller. It falls on the Tenants and Landholders in the Upland and Northern Parts of Scotland, and will be ſeverely ſelt, in thoſe Years when the Grain has not been got in, in good Condition. For the Diſtiller who uſed formerly to buy the inferior Grain of the North of Scotland, or Grain damaged in the Field, &c. and found that it yielded very good Whiſkey, has bought little or none of it ſince the Tax on Raw Grain commenced; except when he got it ſo cheap, that after deducting the Malt Duty, he had the Grain for the ſame Money as formerly. It is the landed Intereſt therefore, that is chiefly concerned in this Affair. I do not ſee that the Diſtiller need care whether the Tax be continued or not; and from what was ſtated formerly, the Committee muſt ſee that it has been, and ever will be a very difficult Matter to collect the Raw Grain Duty. At any Rate, I think it worthy of Notice, that there is no Tax on Raw Grain diſtilled in England; yet in England Two Thirds of the Buſhel diſtilled, is generally Raw Grain, and the remaining One Third is Malt. If it be deemed expedient to continue the Duty on Raw Grain in Scotland, where there is much unripe light Grain, perhaps it would give leſs Cauſe to murmur, were the Duty impoſed according to the Weight rather than Meaſure of the Grain; but I think it would be better to raiſe the Licence Duty on Raw Grain Diſtillers.

Commencement of Revenue Year.

With regard to the Commencement of the Revenue Year, it certainly can be of very little Importance to the Revenue at what Time it commences; but it makes a very material Difference to the Diſtiller. Did it commence on the 10th of October, the Diſtiller would know, from the State of the Crop, how to arrange his Entry, and the Grain of the Country would find a ready Sale. But as it begins in June, when the Farmers that are poor have no Grain to ſell, and when the Price of Grain is high, the Diſtiller is obliged to import Grain, and to work during Summer, which the Committee know is a Diſadvantage; 1ſt. Becauſe the Waſh is apt to turn ſour, and 2d. becauſe the Diſtiller cannot diſpoſe of his Grains: he might indeed bury them in Pits, which would preſerve them till he began to ſeed Cattle in Winter; but this would be expenſive, and, in ſome Clay Situations, attended with Loſs. In Summer too the Scotch Diſtiller, who brings the greateſt Part of the Yeaſt he uſes from London, loſes much of it by the Heat of the Weather. It would be an Advantage to the Country in general, if no Diſtillation were carried on, during the hot Months of Summer; and as the Conſumpt regulates the Number of Gallons of Still entered, the Revenue can ſuffer no Loſs; for if ſew diſtil in Summer, more Gallons will be entered in Winter. Perhaps the 10th of October or the 10th of November, by which Time a tolerable Gueſs can be ſormed of the State of the Crop, would be a proper Date for the Commencement of the Scotch Diſtillery Year.

CONNECTION of Diſtilling with AGRICULTURE.

The Committee ſeemed to be very anxious, laſt Year, to know what Effects had been produced, by the Diſtilleries, on the Agriculture of Scotland; but the Information received was by no Means ſatiſfactory. I made Enquiries concerning this Point, at thoſe Diſtillers who either ſeed Cattle, or are Farmers; and as ſome of them, at my Requeſt, ſent me a written Account of their Experience on this Subject, I ſhall lay before the Committee Extracts from ſome of theſe Letters:

Copy of a Letter from Mr. Mathew Brown, dated Paiſley, the 27th September 1798.—"In anſwer to your Letter, I annex as accurate a Reply to your Queſtions therein put, as poſſibly I can.—I conſider that to fatten an Ox on Grains and Dregs from a Diſtillery, will require from Six to Eight Months. An Ox from 18 to 28 Stone will require 1¼ Bolls of Grains Weekly; from 28 Stone and upwards 1½ Bolls; Two Stone of Straw and One of Hay, will do very well for Fodder, and to do them Juſtice will require that; if you fodder altogether with Hay, 2½ Stone will do. An Ox, ſtanding 12 Months in a Stall, will produce 10 Carts of Dung, a Ton each; 40 Carts will manure an Acre of poor Land well. I conſider that Ground once put in good Condition 25 to 30 Carts when broke again will be ſufficient. I conſider that a Cart of Dung, of a Ton Weight, from a Diſtillery, will be well worth to a Farmer Four Shillings and Six Pence laid on the Ground. A very great additional Quantity of Dung may be obtained by a Diſtiller, if he collects all the Urine from his Feeding Houſes, and Dregs of his Waſh Tun."

Copy of a Letter from Mr. John Stein, dated Kennet Pans, January 17th, 1799.——"From the Number of Farm Horſes and Swine I keep, I cannot give you ſo accurate an Account of what Grains and Straw it takes to feed an Ox; but from the neareſt Computation I can make, I think the Grains and Dreg produced from Eight Buſhels of Malt and Barley, maſhing Six Days a Week, will compleatly feed Seven Cattle, with about 8lbs. (Engliſh) of Straw to each Ox per Day. Where Fodder is plenty, and more Corn can be given, the Cattle will feed ſooner and more compleat; they will not be able to drink all the Dreg, therefore a few Hogs can be kept to Advantage. The Manure produced by Two Cattle, when well foddered throughout the Year, ſhould be fully ſufficient to dung a Scots Acre of Ground, and were the Urine carefully collected and laid on the Land, it ſhould do a great deal more."

Mr. Phillip and C°, at Dolls, in their Letter, dated January 23d, 1799, ſay "That their Still of 64 Gallons, including the Head, will produce Draff for 125 ordinary ſized Cattle; and to ſupply them with Straw for eating and Litter will take a Stone per Day for each; the Dung produced by theſe Cattle in Six Months will dung from 50 to 55 Acres."

Mr. William Aitcheſon, in his Letter, dated St. Clement's Wells, 11th January 1799, ſays—"I ſeveral Times meaſured the Grains or Draff, to try the Quantity of Grains from One Boll maſhed. The Outcome or Inlake from the dry Boll maſhed, depends on the grinding, or the good or bad Quality of the Corn; on that Account I cannot ſay the exact Quantity of Grains from the dry Boll maſhed; but I have found, from Experience, that an Ox, the Four Quarters of which will weigh 40 Stone Dutch, of 17¼ lbs. Engliſh per Stone, will conſume, in Seven Days, the Grains and Spent Waſh of Eighteen Pecks (about Six Buſhels and a Half) of Dry Grains maſhed, and eat in that Time 21lbs. Engliſh, of good Hay; 22lbs. Engliſh is the Stone here. I never have weighed the Straw given for Litter. It is the Intereſt of every Feeder to keep his Cattle dry, and give them a good Bed to lie on; and where Manure is wanted, the more Straw he can wet by the Cattle the better. Our Straw is hardly fit for any Thing elſe but Litter, and we hold a Man a bad Farmer who grows any Graſs amongſt his Corn. When the Diſtillery was erected here about Seventeen Years ago, the Farm was let at Thirteen Shillings and Four Pence the Scots Acre, it was then in very bad Condition, and very poor Land; were it to let now, I ſuppoſe it would bring £.3 Sterling per Acre. I farm about 400 good Scots Acres, for which the Still I have now at work, gives me Dung ſufficient, and ſome to ſell Yearly."—Mr. Aitcheſon's Entry is 127 Gallons.

In a Converſation I had with Mr. Aitcheſon, he informed me, that he pays conſiderable Attention to ſave the Urine of his Cattle; he alſo is careful to preſerve the Sediment of his Fermenting Tuns, which, till of late, were thrown away by other Diſtillers. Mr. Aitcheſon ſays, that he has found it to be an excellent Food for Cattle; Hogs in particular are fond of it. It is Part of the farinaceous and mucilaginous Part of the Grain, mixed with Yeaſt, &c. He ſays it is of a binding Nature, and very uſeful when any of the Cattle are affected with Looſeneſs. But for the ſame Reaſon it muſt not be given to the ſame Cattle too long at a Time. I mentioned theſe Circumſtances to other Diſtillers, and the Committee will perceive, from the Letters of Mr. Robert Stein and Mr. Millar, that Trials are making of it, as a Food for Cattle, at other Works. The Quantity of this Sediment, that may Annually be got at a 50 Gallon Diſtillery, is ſuppoſed to be not leſs than 20,000 Gallons. It is too ſtrong to be given alone to Cattle. The Farmers, around Mr. Aitcheſon, carry it to a conſiderable Diſtance, and give it diluted with Water to their Cattle, which Circumſtance diminiſhes the Expence of Carriage. Mr. Millar informs me, that he has found it to be an excellent Top Dreſſing for Graſs Land, and that it is a valuable Addition to a Compoſt Dunghill.

Mr. Robert Stein, at Kilbagie, whoſe Farm contains 1,500 Acres, and whoſe Entry is 141½ Gallons, ſays, in his Letter, dated January 12th, 1799, "As near as I can judge, the Refuſe of a Buſhel of Grain maſhed Six Days is ſufficient, with One Third of a Stone of Straw Daily (where it is ſcarce) to feed an Ox for a Week. The Quantity of Dung depends greatly on the Quantity of Straw. At Canon Mills, where it is ſcarce and dear, they get no more than they eat; here, they get a good Deal more, and what is over anſwers for Litter. Where Straw is plenty, the Dung of Two Cattle ſhould manure an Acre. If Cattle are properly attended, Four or Five Months is ſufficient to fatten an Ox. I have begun to make Trial of the Sediment, but as the Cattle do not yet take it freely, I am not certain how it will anſwer."

Mr. Millar, of Craigend, in his Letter, dated January 16th, 1799, ſays,—"Beſides the ſmall Spot of my own, on which the Diſtillery is built, I have Lands to the Amount of Six Hundred Acres, that I hold of different Proprietors, about Four Hundred of which are Arable, and the reſt Paſture. About Eighteen or Twenty Years ago, Part of my Farm was let at nearly Six Pence per Acre, and the Tenant did no good with it, and it is now worth from Thirty Shillings to Forty Shillings per Acre. Having, till of late, not ſo much Land as I had Dung for, I cannot, with great Accuracy, ſtate what Number of Acres a Still of Fifty Gallons Content would produce Dung to manure Yearly; but I am inclined to think that the States you have already received are greatly within Bounds, and were the œconomical Plans adopted, which you were ſo good as to point out, I doubt not but a Still, of the Size you mentioned, would afford Manure for Eighty if not One Hundred Acres per Annum. I have at preſent only Shades or Stalls for about Seventy or Eighty Cattle; ſome of my old ones were lately taken down, and I am getting more erected; and I now ſee, ſince erecting a new Still, I would be able to feed a Hundred and Thirty or a Hundred and Fifty Oxen of about Thirty or Forty Stone Weight (Dutch) at a Time; and beſides the Cattle at the Stalls, I ſometimes winter out of Doors One Hundred and Fifty ſmall Stots, which are ſometimes put to the Stall as the reſt are fed off. I find the Sheep are remarkably fond of the Draff (Grains) and Spent Waſh. I have got no Trials made yet of the Bottom Barm of the Tuns, but I deſign to have an Experiment made without Loſs of Time."

Mr. Glen, a Diſtiller at Mains, near Linlithgow, informed me, that a Fifty Gallon Still could, eaſily, furniſh Grains to feed as many Cattle as would produce Dung to manure One Hundred Scots Acres.

From theſe Extracts the Committee will ſee, that though the Quantity of Grains given to an Ox, by different Diſtillers, varies according to the Plenty or Scarcity of Hay and Straw they give along with it; yet One and a Half Bolls, or about Nine Buſhels of Grains, is the Average Quantity given Weekly to an Ox; and that the Dung made by Two Oxen, during the Year, is ſufficient to manure One Scotch Acre; that a Fifty Gallon Still can furniſh Manure for One Hundred Acres, or that for every Gallon of Still wrought by a Diſtiller, he will be able to manure Two Acres of Land Annually. By looking at the Dates of theſe Letters, and recollecting that very great Improvements have been made ſince that Time, the Committee will perceive, that if the Facts ſtated above were accurate, at the Time the Letters were written, One Gallon of Still will be able to manure more than Two Acres of Land now; but taking it for granted that One Gallon of Still can furniſh Manure for Two Acres of Land only, then it follows, that if Fifty Stills of Fifty Gallons each, or 2500 Gallons in all, be about the Number neceſſary for the Lowland and Middle Diſtricts, the Diſtillers in theſe Diſtricts ſhould manure 5,000 Acres Annually; and if a Six Years Rotation be reckoned not improper for Scotland in general, the Number of Acres which theſe Fifty Diſtilleries could keep in a State of high Improvement would be 30,000 Acres, and that of courſe every Diſtillery, of Fifty Gallons, could furniſh Manure for a Farm of 600 Acres.

EXPLANATION OF THE PLATES.

PLATE I.

Fig. 1. Front View of the Furnace of a Malt Kiln, in which Kiln the Malt is dried by heated Air.—a a, the Furnace Door.—b, the Fire through which the Air riſes, the Grate being of the common Kind.—c, the caſt Iron Cylinder, which paſſing back through the Fire conveys the Air that is heated in it to the Grain.—d, the Flue around the Fire, in which Air is alſo heated and conveyed to the Grain.—e, the Aſh Pit.—f, the Chimney.

Fig. 17. A Side View of a Malt Kiln, in which the Malt is dried by heated Air as in Fig. 1. but in which the Air neceſſary for the Combuſtion of the Fewel deſcends through the Grate.—a, the Fire.—b, the Grate.—c, the Door of the Furnace.—d, the Door of the Aſh Pit.—e, the Air Cylinder.—f, the Aſh Pit,—g, the End of the Air Cylinder entering the Space below.—h, the Kiln Head, which is compoſed of Tiles perforated with ſmall Holes lying on the Joiſts i, and ſupporting the Malt k.—l, l, the Windows through which a Current of Air may freely enter or eſcape.—m, the Air Outlets above. If a Diſtiller finds his Works ſo relatively ſituated, that he can lead the Air Cylinder of his Malt Kiln through the Flue of his Still or Maſh Boiler Furnace, the Expence of Fuel for drying Malt will be ſaved.

PLATE II.

Fig. 2. a, Tun in which Wort is changed by Fermentation into Waſh.—b, a Section of the Tube through which the Yeaſt works up into the open Veſſel c.—d, the Plug of the Tube.—e, the Window of the Tun.

Fig. 3. A Section of a common Flat Still, with its Sediment-agitating Engine and Steam Plate.—a, the Grate.—b, the Aſh Pit.—c, the Furnace Door.—d, the Fire,

ſhewing the Flame bent backwards and away from the Still, by the Air which occupies the dark Space between the Fire and Still.—e, the Body of the Still.—f, the Bottom and Side Scraper.—g, its upright Shaft.—h, the Cup-mouthed Aperture in the Head of the Still, through which the Shaft enters. This Cup is filled with Wool and Greaſe held down by a Plate of Metal, which is held down by Two Screws.—i, the Copper Plate, concave below, and ſtretching almoſt to the Side of the Still.—m, the large central Hole in this Plate, through which the Air generated at the Bottom of the Still riſes and eſcapes up into the Head.—n, the Arrows repreſent the Current of the Liquor in the Still above and below the Plate.—k, the Head of the Still.—l, the Steam.—o, the Chains of the Scraping Machine.

Fig. 5. Section of old Pot Still.—a a, the Shoulders of the Still.—b, the Steam Pipe.—c, the Steam riſing to eſcape by the Steam Pipe, while all the Steam farther removed from the Center than e e impinges againſt the Shoulder, and by diſplacing forces the Liquor up into the Head as at f.

PLATE III.

Fig. 4. A Section of a Diſtilling Furnace, like that in Fig. 17.—a, the Fire.—b, the Grate.—c, the Door.—d, the Flame deſcending through the Grate and ſweeping along beneath, and in Contact with the Bottom of the Still in every Point.—e, the Inſtrument for ſhoving back.—f, the Cinders beneath the Still.—g, the Body of the Still.—h, the croſs Bar of the ſcraping Machine.—i, the upright Plates on the Ends of D°, ſet aſlant for ſcraping the Side of the Still.—k, the perpendicular Shaft of the Scraping Engine riſing through the Aperture l.—m, the Steam Plate.—n, the Hole in its Center.—o, the Steam Eſcape Pipe or Head.—p, the Steam.—q, the Aſh Pit Door luted up.—r, the Direction of the Current of the Liquor above and beneath the Plate.—s, the Chains of the Engine.

Fig. 6. The ſame as Fig. 5. but the Fire urged and the Steam generated faſter than it can be condenſed.—a, the Still.—b, the Steam eſcaping.—c, the Steam pent up, and preſſing the Liquor up into the Head and over into the Worm.

Fig. 7. A Section of a Flat Still.—a, the Still.—b, the eſcaping Steam.—c, the pent-up Steam forcing the Liquor up into the Head, and as in Fig. 6 making the Still run foul.

PLATE IV.

Fig. 8. Perpendicular Section of Mr. Millar's former Still.—a, Brick Work of Furnace.—b b, Still.—c, Steam Eſcape Pipe.—d, Chimney.—e, Box from which the Steam Pipe f riſes, and in which the Light or Loop Hole g with its Plug is placed.—i, the Shaft of the Scraping Engine.—k, the Charge Pipe.—l, the Diſcharge Pipe.—m, the Grate.—n, the Flame riſing through the Still.

Fig. 9. The ſame Still, having its Side laid open to ſhew the Bottom ſcraping Machinery.—a, the Still.—b, the Cylinder through which the Flame riſes through the Center of the Still.—c, the Wheel which moves the Chains h.—d, a Metal Ring riveted to the Shoulder of the Still.—e, another fixed to the Sole. In each of theſe there is a Groove, that receives a projecting Part of the Wheel c.—f, a Wheel moved by the perpendicular Shaft g, as ſeen at i in Fig. 8; when this Shaft is made to revolve on its Axis, the Wheel c is made to move in the Grooves of d, e, by f, and carries round the Chains which are kept ſtretched by the Centrifugal Tendency of the Balls h; while the Flame riſes through the central Cylinder b, and is directed along the Shoulder of the Still to the Chimney, as is ſeen in Fig. 8.

Fig. 10. This Still fitted up for Work.—a, the Steam Expanſion Box ſeen in Fig. 8. at e.—b, the Steam Pipe h of Fig. 8.—c, the Box containing the Jet Breaker, from which the Steam riſes by the Pipe d in its Way to the Worm. In the Worm of this Still there was a curious Apparatus for receiving into a particular Veſſel the Liquor that might boil over when the Still ran foul. This Liquor was returned by a forcing Pump to the Box c, from which it deſcended to the Still by the Pipe f. This very ingenious Apparatus retarded the Work greatly. The Pump did return the foul Liquor indeed, but this Liquor having been cooled in the Refrigeratory checked the Work, by condenſing Steam in its Return to the Still; and the Pump drew up Air from the inferior Part of the Worm, and forced it back upon the Liquor in the Still.—g, a vertical Wheel, giving Motion not only to h, the Wheel of the Scraping Engine, but to i, the Wheel of the Jet-breaking Fly in the Box c, which is here repreſented too ſhallow.—k, the Lever; and l, the Cord of m, the Sight-hole Plug.—n, the Charge Pipe.—o, the Diſcharge Pipe.—p, the Veſſel for receiving and conveying away the ſpent Waſh.—q, the Fire.—r, the Chimney.

PLATE V.

Fig. 12. A View of the new Still, with its Sediment-agitating and Jet-breaking Apparatus—a, the Still.—b, the turned-up Edge of its circular Bottom.—c, one of the lateral Steam-eſcape Pipes.—d, the central Steam Pipe.—e, the Diſcharge Pipe. N.B. The Charge Pipe being on the oppoſite Side could not be ſhewn.—f, the Head, luted on, and held down by the Chain g. N.B. There is a ſimilar Chain on the other Side, the Support of i, the lying Shaft of the Bottom Scraping Engine.—k, the cup-like Aperture in the Head.—l, its Cover.—m m, its Screws.—n, the upright Shaft of the Jet and Froth-breaker contained in the Head f, and upper Part of the central Pipe oppoſite to the Entrance of the lateral Steam Pipes c.—o, the Connection between the Shaft of the horizontal Wheel p, which is moved by the vertical Wheel q.—r, the Handle of q.—s, the Fly Wheel.—t, t, w, w, the Frame.

PLATE VI.

Fig. 11. Shoulder of the new Still turned up, to ſhew the Place and Size of the Apertures through which the Steam eſcapes.—a.'s the Steam-eſcape Apertures.—b.'s the plain Surfaces between the Apertures; againſt which plain Surfaces the Steam impinges, and under which it ſtill may reſt.

Fig. 13. A perpendicular Section of Fig. 12. to ſhew its internal Apparatus.—a, the Bottom of the Still joined to b the Shoulder with Solder, or riveted, or Screw Nails and Lute.—c, the turned-up Edge of the Bottom, againſt which, and on a Level with a, the Brick Work of the Coping of the Flue reſts, preventing the Flame from getting up to touch c.—d, the Diſcharge Pipe. N.B. Neither the Charge Pipe nor Sight or Soap Hole are ſhewn.—e, e, the Body of the Still.—f, Section of the central Steam-eſcape Pipe.—g, Section of one of the lateral Steam-eſcape Pipes.—h, Outſide View of another.—i, i, i, i, inferior Apertures of lateral Steam Pipes.—k, k, k, k, ſuperior Apertures of D°.—l, l, Bottom Scraper or Liquor Agitator, which may either be made to apply cloſe to the Bottom, or to drag Chains.—m, the upright Shaft of this Engine, as it is called.—n, horizontal Wheel of D°, with its Supporters.—o, vertical Wheel of D°.—p, its Handle and Shaft.—w, Support of Shaft.—r, Froth and Ebullition Jet Breaker reſting on the Croſs Bar s.—t, its upright Shaft.—u, Cup-mouth'd Collar of D°, filled with Wool and Greaſe, held down by the Plate and Screws formerly deſcribed.—v, general Steam-eſcape Pipe or Head.

Fig. 14. Alterations propoſed to be made on the under Side of the Shoulder of the new Still, to prevent any Lodgment of Steam.—a, projecting Ridge.—b, an inclined Plane, directing the Steam towards the Aperture c. There is another on the oppoſite Side of the Ridge, directing the Steam there towards the Aperture e.—i, is a circular Ridge in the Middle of the plain Surface around the central Aperture.—f, is an inclined Plane, directing Part of the Steam to the lateral Aperture e; while g is an inclined Plane directing the Steam from the Ridge i towards the great Aperture h; ſo that the Steam muſt either ſtrike againſt a ſharp Angle or an inclined Plane, and be directed towards one Aperture or another.

Fig. 18. Alterations propoſed to be made in the Form of the Apertures, in order to ſuperſede the Neceſſity of the double inclined Planes in the Spaces between the Apertures.—a, the Verge of the Shoulder.—b, the central Aperture.—c, the lateral D°.—d, the Spaces between the Apertures. It is ſcarcely neceſſary to ſay, that as the lateral Apertures are very large at their Baſe, the Pipes muſt be contracted as in Fig. 15.

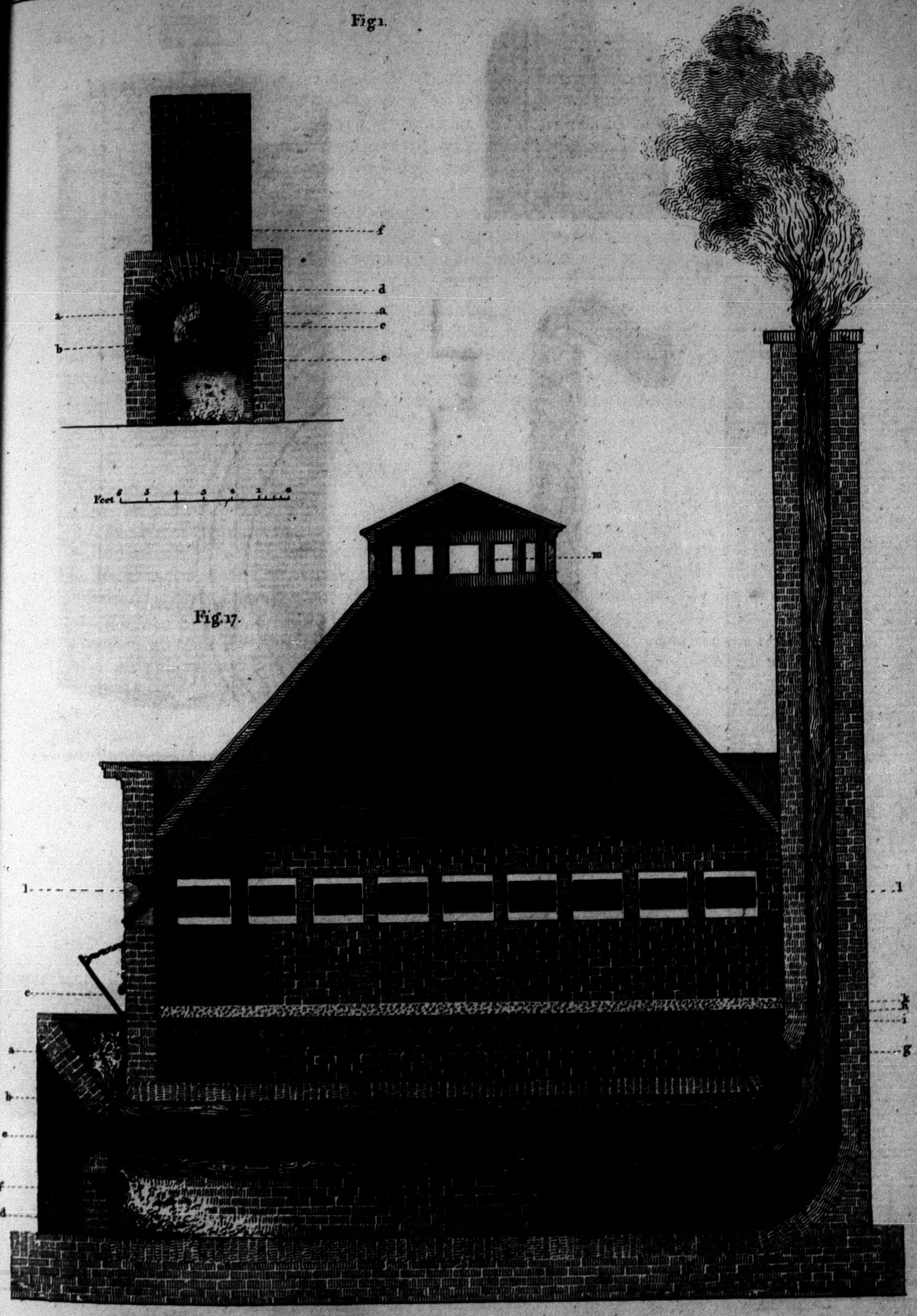
PLATE VII.

Fig. 15. View of a new Still, 10 Feet long, 1 Foot 8 Inches broad, and 3 Inches deep, expoſing great Extent of Surface to the Heat, with Apertures ſo contrived that no Steam can lodge beneath the Shoulder of the Still.—a, the Still.—b, b, b, its Heads. N. B. Were the Still 20 or 30 Feet long, the Number of the Heads would be encreaſed, or the Length of the Pipes at the Baſe, and their Height enlarged.—c, c, c, the Three Pipes of one of the Heads; they are long and narrow at the Baſe; their Capacity is diminiſhed as they aſcend, till they terminate in the Head.—d, d, d, the Three Pipes from the Three Heads, terminating in e, the Pipe deſcending to the Worm. N. B. The Deſcent of this Pipe, not only in this Still, but in all thoſe already deſcribed, is contrary to the Principle ſtated concerning the free Eſcape of the Steam; but the Law requires that this Pipe ſhould ſo deſcend.—f, the Chain, or whatever it may be, that keeps on the Cap of the Steam Pipes.—g, the Shaft of the Engine, which might as well enter at the End.—h, h, h, h, h, h, the Tillers of i, i, the Frame of the Jet Breakers, one of which is in each Head, and is eſſentially the ſame as in Fig. 12.

Fig. 16. An End View of a perpendicular Section of Fig. 15.—a, the Still.—b, the riſing Edge of the Sole or Bottom.—c, the turned-up Edge of the Shoulder, held to b by the Screw Nails d, whoſe Nuts can quickly be twirl'd off, and the Shoulder removed, to adjuſt any Thing that may have gone wrong within the Still; or to allow a new Bottom to be fitted to the Shoulder, which Shoulder may be in One Piece of caſt Iron, chaped in a Mould, or it may be of Wood.—e, f, g, the Interior of the Pipes, which do not in the Figure contract ſo much as they ſhould do.—h, the Diſcharge Pipe. N. B. The Scraping Apparatus, whoſe Motion muſt be horizontal and alternate from End to End, is not repreſented in the Figure, that the Idea of giving free Eſcape to the Steam might not be confuſed.

Fig. 1.

Fig. 17.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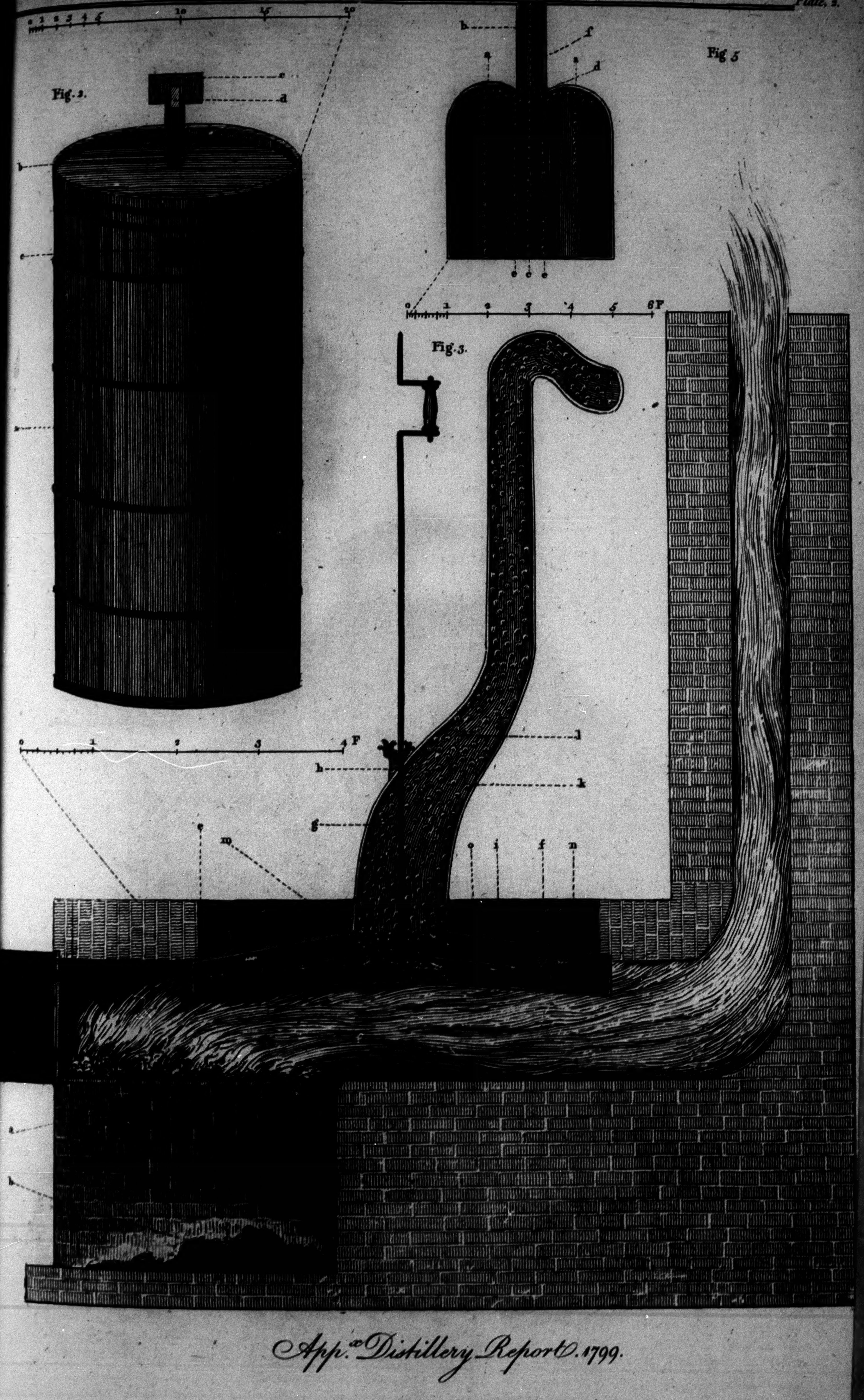
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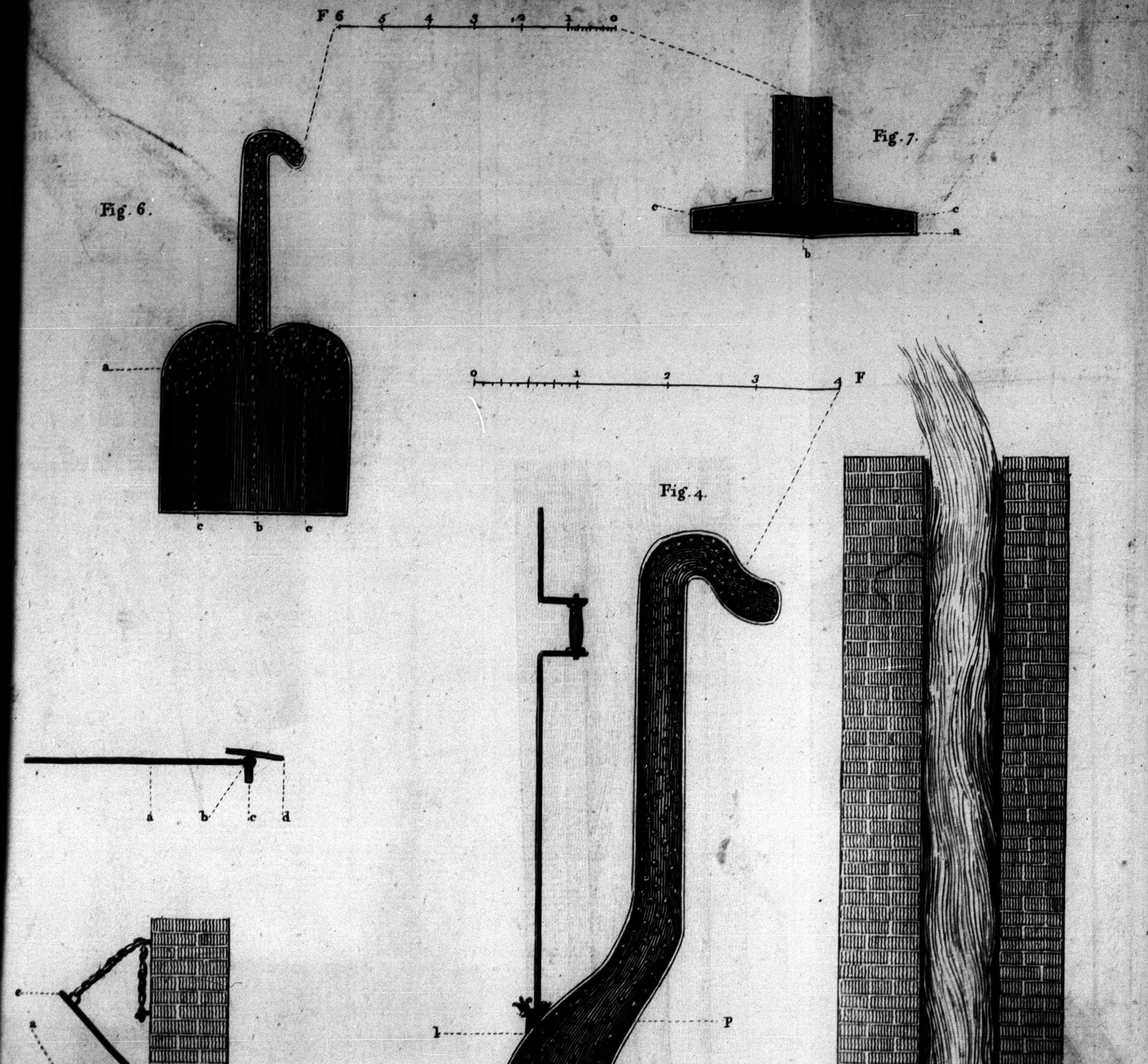
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Fig. 8.

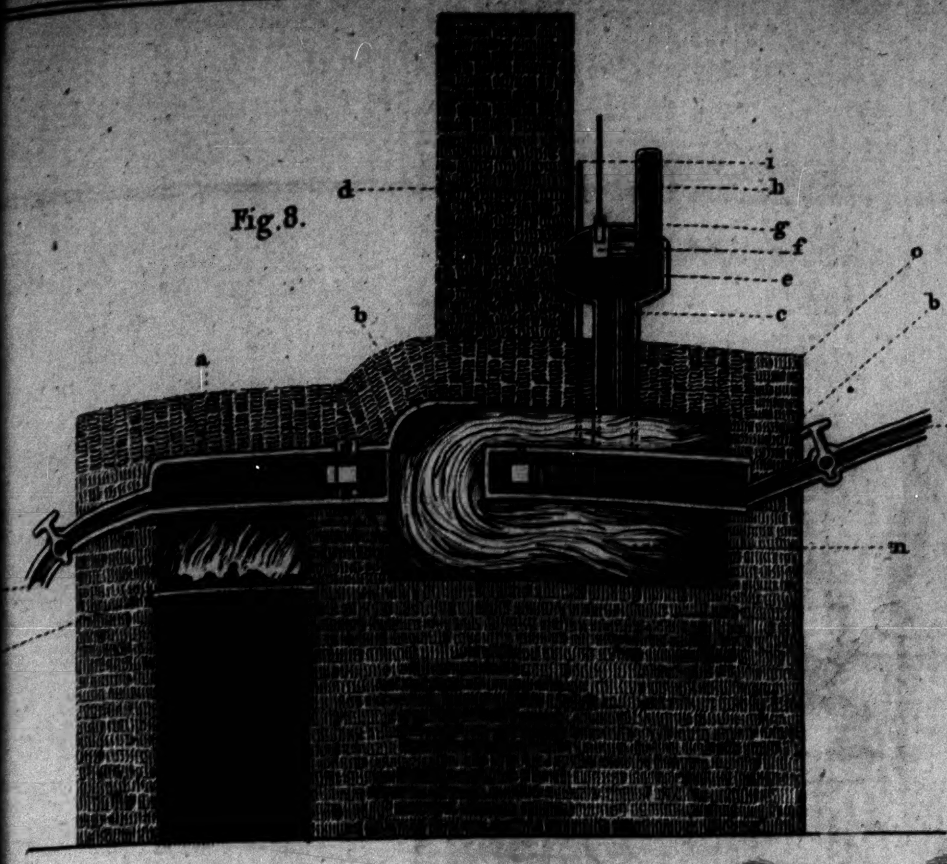
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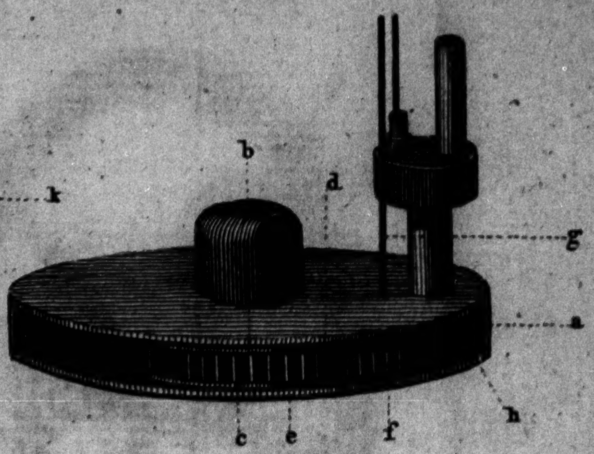
Fig 9



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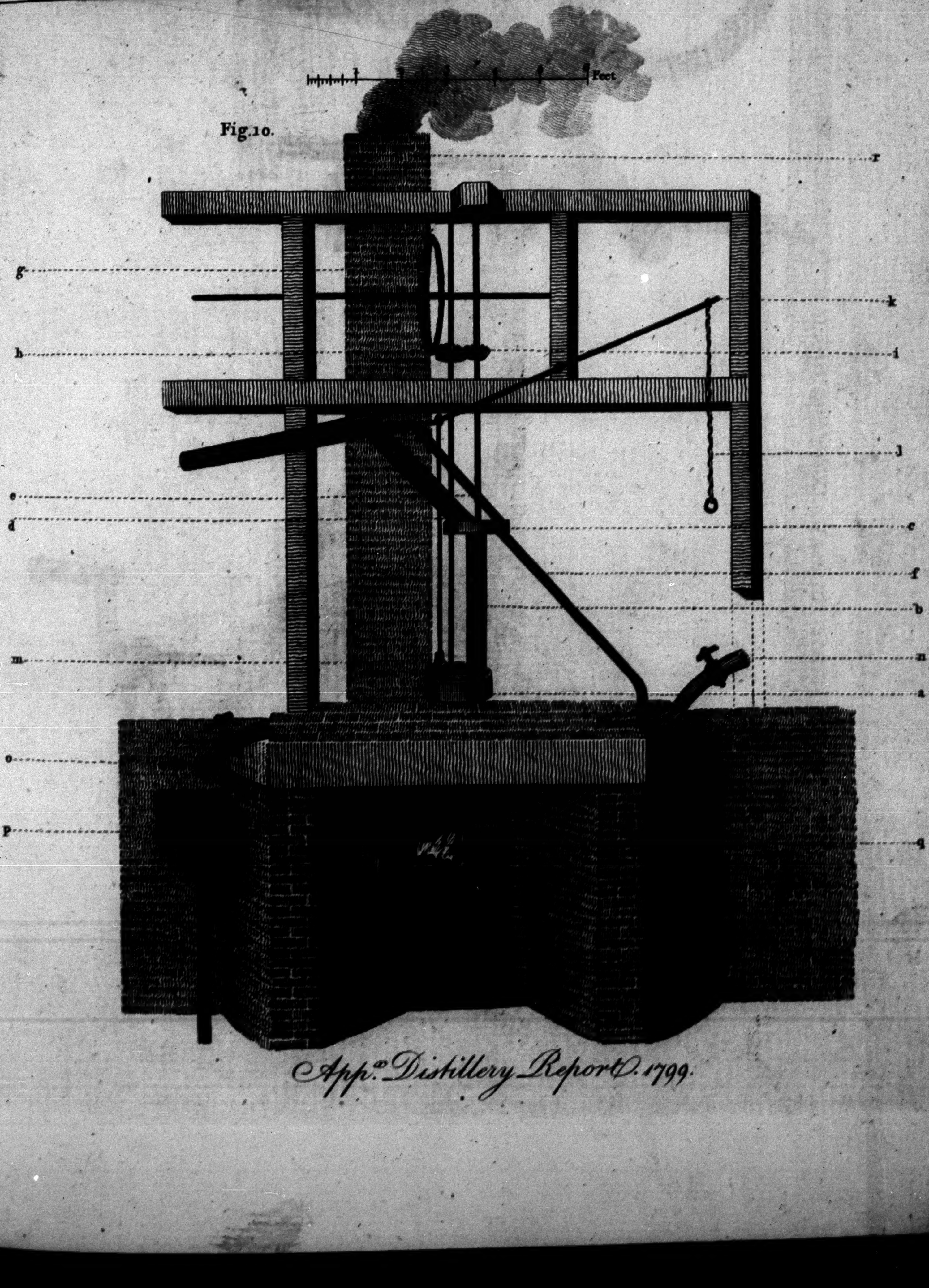
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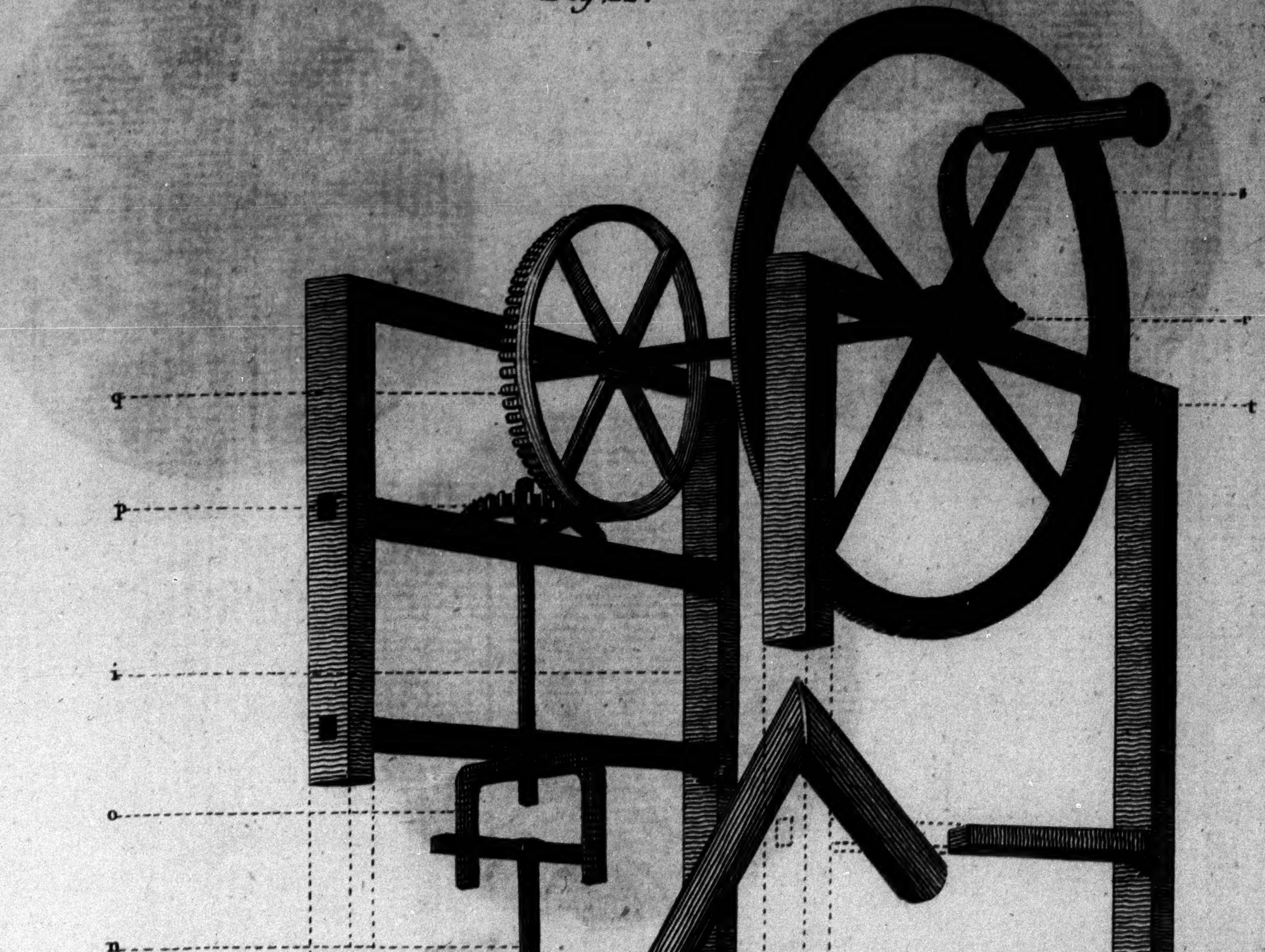
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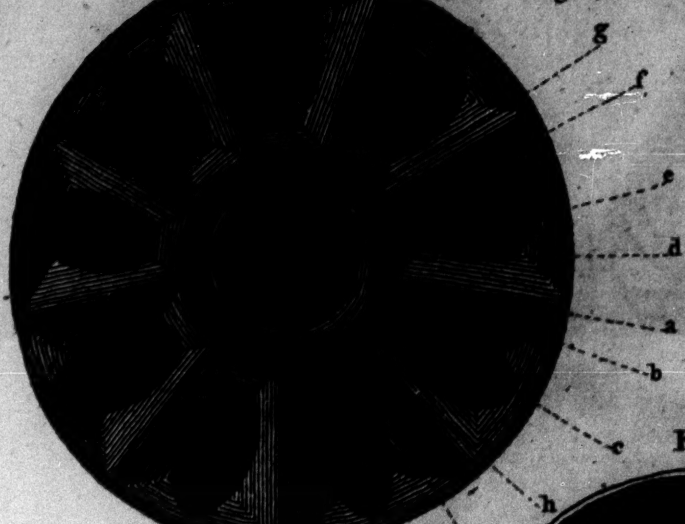
Fig. 14.



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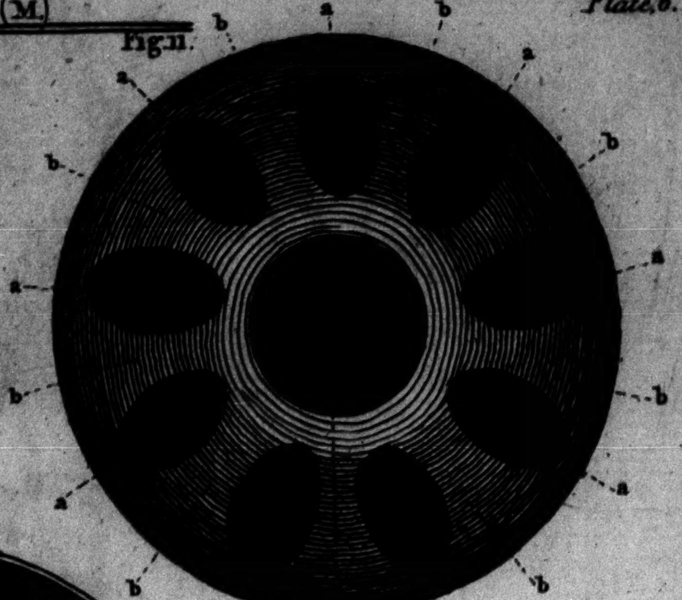
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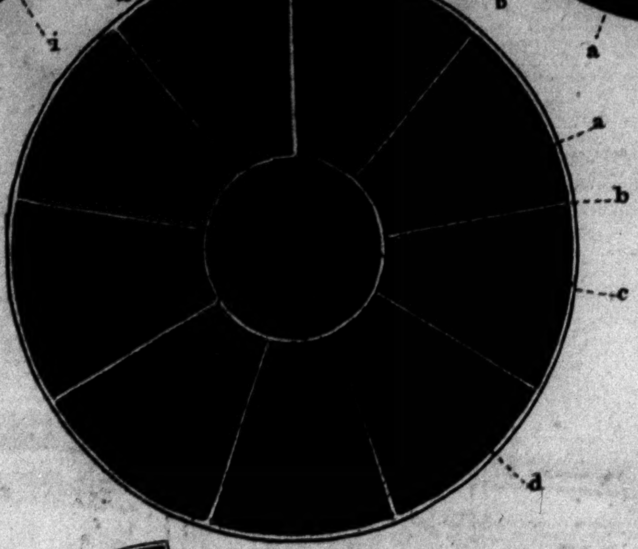

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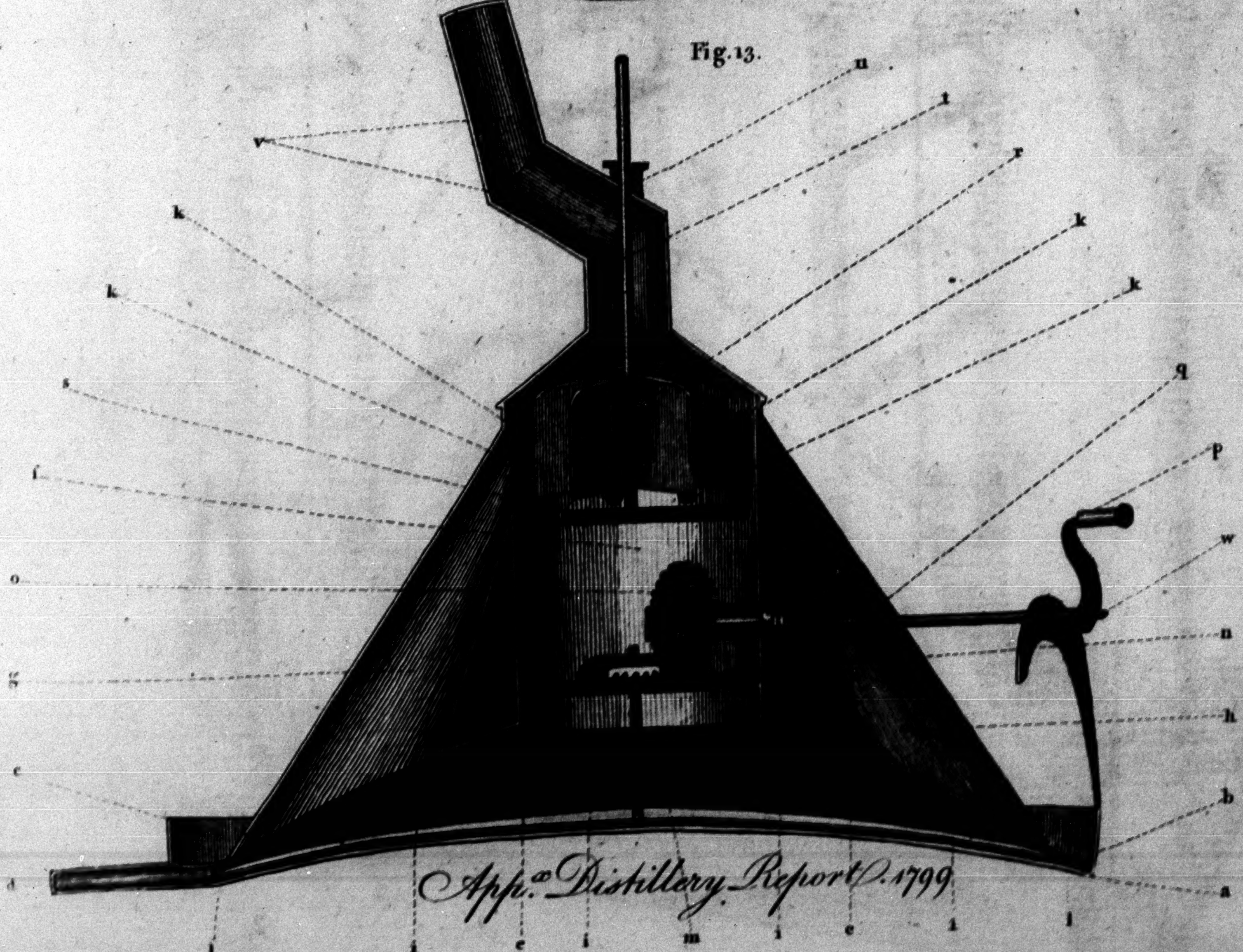
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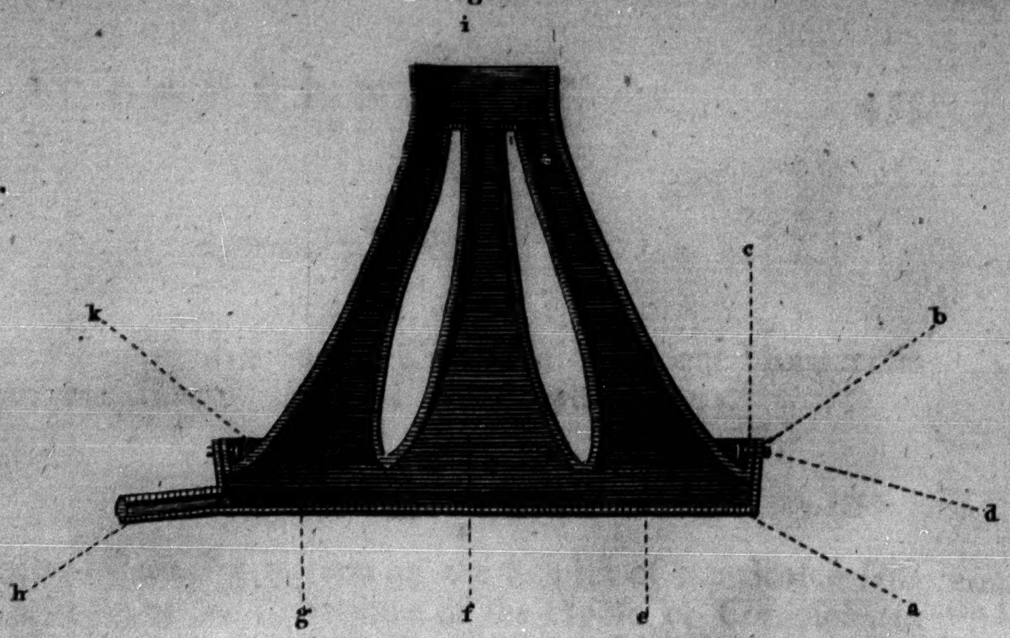
App.x Distillery Report. 1799.

Fig. 16.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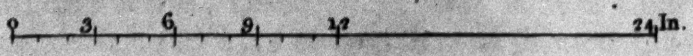
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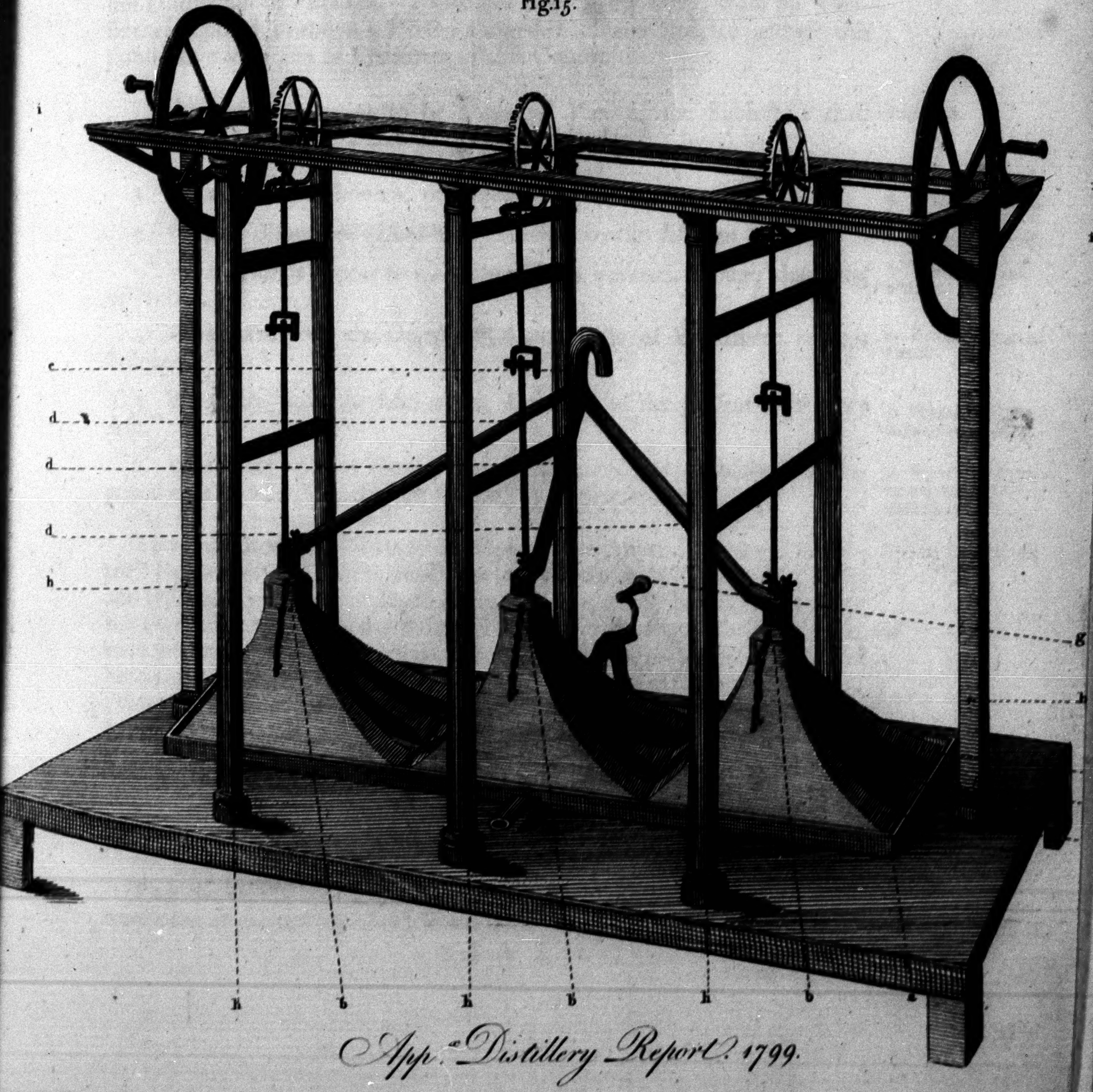
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Appendix (N. 1.)

Letter from the Rev. GEORGE SKENE KEITH to the Right Honourable SYLVESTER DOUGLAS; dated 25th February 1799.

Keith Hall, February 25th, 1799.

Sir,

I TAKE the Liberty of writing to you on the Subject of the Scotch Diſtilleries, as Chairman of the Committee of the Houſe of Commons to whom the Inveſtigation of this Subject was entruſted in the laſt Seſſion of Parliament, becauſe when I gave my parole Evidence before the Committee, you deſired me to ſend what further Information I could communicate to you on my Return to Scotland. Very ſevere private Afflictions prevented me from taking any farther Concern in that Matter during laſt Summer, excepting the returning Anſwers to two Sets of printed Queſtions, and to a ſingle Queſtion, to which my Attention was requeſted, reſpecting the Diſtillation of Potatoes. I now feel it to be my Duty, from the Confidence repoſed in me as a Perſon altogether diſintereſted, to addreſs this public Letter to you as Chairman of that Committee.

Reaſons for writing this Letter.

In this, which is meant to be a general View of the Subject, I ſhall arrange my Sentiments under the following Heads:

Plan of it.

1. What is already known, or admitted, or has been proved.

1. What is admitted or proved.

2. What is diſputable or has been conteſted by the different Parties.

2. What is diſputed.

3. What Things appear to me to have been omitted, though deſerving of Notice.

3. What has been omitted.

4. What have been the Defects of former Acts of Parliament on this Subject.

4. Defects of former Laws.

5. What are both the Merits and Demerits of the preſent temporary Act.

5. Merits and Defects of laſt Act.

6. What Regulations ſhould, in my Opinion, be eſtabliſhed in any permanent Law, which may be enacted by Parliament.

6. What new Regulations ſhould be eſtabliſhed by Law.

The great Body of Evidence contained in the Appendix to the Committee's Report of laſt Year is, no Doubt, a valuable Repoſitory both of Facts and Opinions, yet, without depreciating its Value, it may be of Uſe to arrange the particular Articles under diſtinct Heads, and to ſupply ſuch as appear to have been omitted; to ſtate the Imperfections of former Laws, and both the Merits and Defects of the preſent temporary Act; and, finally, to point out ſuch new Regulations as appear to be proper in a permanent Law. Theſe Things I ſhall attempt to do at once with Reſpect and with Freedom, and as conciſely as I can, conſiſtently with being perſpicuous.

Reaſons for this Plan.

I begin with briefly enumerating thoſe Articles which are known or admitted, or have been proved, on the Subject of Diſtillation.

1ſt Branch. What is known, admitted, or proved.

That the exceſſive or immoderate Uſe of ardent Spirits (though theſe were even of the beſt Quality) is hurtful to the Health and Morals of the People,

The immoderate Uſe of Spirits hurtful to the Health and Morals of the People.

People, is a Truth generally known and acknowledged. The bad Effects of this Exceſs appeared in many Places of Scotland very clearly before the late Prohibition, and the Sobriety and regular Conduct of the lower Claſſes of the People was very remarkable while the Stoppage of Diſtillation continued.

Yet the Prohibition of Diſtillation would be improper.

But if we prohibit the Diſtillation of Spirits in Britain, they will be brought to us from other Countries. We live in an advanced Period of Society, in which it is impoſſible to deſtroy Luxury by poſitive Laws, and in a commercial Nation, in which Ships will always be obtained to bring thoſe Commodities to this Country, which are here in general Requeſt; Diſtillation therefore ſhould not be prohibited, but only regulated by Law.

It is favourable to Agriculture. Wiſer to export Spirits than give a Bounty for exporting Corn. Portugal hurt by its Vineyards. In Britain Diſtillation favours Agriculture.

The Diſtillation of Britiſh Grain is favourable to Britiſh Agriculture. It is much wiſer to diſtil our own Corn than to grant a Bounty for exporting it, and at the ſame Time either admit or occaſion the Importation of Foreign Spirits, which are ſometimes manufactured from our own Grain, for exporting of which we had granted a Bounty. Indeed, the wiſeſt Courſe we could take would be to export all our ſuperabundant Grain in the Shape of ardent Spirits, which have employed Britiſh Labour in their Manufacture, while the Grains and ſpent Waſh are uſeful as Manure to the Agriculture of Britain. The Vineyards of Portugal hurt the raiſing of Corn in that Country, but, fortunately in our Iſland, the raiſing of Corn and Diſtillation of Spirits go Hand in Hand, and Diſtillation generally tends to promote Agriculture.

To be ſtopt only in Times of Scarcity.

It is only in Times of Scarcity that Diſtillation ſhould be prohibited; at other Times it ſhould be permitted, though liable to be taxed.

Always a moſt proper Subject of Taxation, as it both promotes the Revenue, and preſerves the Morals of the People.

It is univerſally acknowledged, that the taxing of Spirits is extremely proper; indeed there cannot be a more proper Subject of Taxation; for the Health and Morals of the People are promoted by the very ſame Means which increaſe the Revenue; only the Tax ſhould not be ſo high as to occaſion the Introduction of foreign ſmuggled Spirits, the Uſe of Spirits diſtilled at Home by unlicenſed Diſtillers, or the Corruption of the Exciſe Officers, by thoſe who cannot pay a very high Duty.

Facts of a leſs general Kind.

To theſe Facts, which are generally known and admitted to be true, I would ſubjoin others of a leſs general Kind, the Truth of which is known; and though not willingly admitted by ſome, and flatly denied by others, has been fully proved in the Courſe of this Inveſtigation.

1. The Duty on Spirits rapidly increaſing in value before 1785.

1. It evidently appears from the Reports of the Commiſſioners, and the Statements of the very intelligent Solicitor of Exciſe in Scotland, that the Amount of the Duty on Scotch Spirits was rapidly increaſing before the Introduction of the Licence Syſtem in 1785.

2. The Licence Scheme then eſtabliſhed in conſequence of a Clamour artfully raiſed by Mr. Aitchiſon, of St. Clement's Well, and others.

2. It is alſo evident, that the Alteration of the Mode of laying the Duty was occaſioned by a Clamour raiſed by the Lowland Diſtillers, in conſequence of the very commendable Vigilance of almoſt all who were connected with the Scots Exciſe; and that a Mr. Aitchiſon, a Diſtiller at St. Clement's Well, near Edinburgh, went up to London in 1784, and contributed much to the Introduction of the Syſtem of Licence, the Nature of which ſhall be afterwards explained.

3. It is clearly proved, that ſince the Mode of impoſing a Licence Duty on the Contents of the Still was eſtabliſhed, Scotch Spirits have not paid ſo much Duty, or nearly ſo much, as the Parliament meant that they ſhould pay, when the Licence Syſtem obtained the Sanction of Law. In the Lowlands many of the Diſtillers, by exceſſive Rapidity in working, have reduced the Duty on a Gallon of Spirits to a mere Trifle, even on a £54. Licence Duty; and in the other Two Diſtricts, the Diſtiller has not confined himſelf to the Quantity of Malt and Spirits allowed him by Law.

3. Leſs Tax has been paid on the Gallon of Spirits, than was intended by Parliament when the Syſtem of Licence was eſtabliſhed.

4. It is fully eſtabliſhed by unexceptionable Evidence, that the Tax on Diſtillation is extremely unequal, not Two Diſtillers in the Kingdom paying exactly the ſame Duty on every Gallon of their Spirits, and that the higheſt nominal Duty is often the loweſt real Duty, when the exceſſive Rapidity of the great Lowland Diſtillers is compared with the ſlow Proceſs which is certainly followed in ſome Parts of the Highlands.

4. This Tax very unequal on different Diſtillers.

5. It is alſo aſcertained, that no Lines of Demarcation between the Highlands and Lowlands have been ſtrictly obſerved by Diſtillers, or can be guarded by Exciſe Officers; but that Spirits manufactured in the Highlands have been carried into many Places of the Lowlands, where their ſuperior Quality gives them a ready Sale, and alſo a higher Price. For,

5. No Lines of Demarcation betwixt the Highlands and Lowlands obſerved or can be guarded.

6. It is generally acknowledged that Highland Malt Spirits find a quicker Sale, and fetch a higher Price, than Lowland Spirits, whether Raw Corn or Malt Spirits, do in the Market; whether they really be or not, they are generally reckoned more wholeſome, and certainly have not the *haut goût*, or peculiar bad Taſte which the Lowland Spirits have. On the other Hand,

6. Highland Spirits ſell better, and reckoned more wholeſome, than Lowland Spirits.

7. It is not to be denied by any impartial Man, that the Spirits diſtilled in the Lowlands are now much cleaner and more pure than they were before the Licence Scheme took place. As to the Cauſe of the former badneſs of the Lowland Spirits, it is the Opinion of Mr. Maitland (one of the general Superviſors of Exciſe in Scotland, and a very accurate Obſerver) that this "was in a great Meaſure occaſioned by the Diſtillers at that Time making their Waſh too ſtrong, to ſave the Duty, and by their evading the Duty altogether by fraudulently charging their Stills, by means of falſe Keys and Seals, and forcing a quick Diſtillation, which, from their Stills being large, of a cylindrical Shape, with ſmall Heads, brought over a great Part of the eſſential Oils." Whatever were the Cauſes, the Fact is certain, that the Lowland Spirits were not ſo pure previous to 1785, as they are at preſent, where the Art of Diſtillation is better known than it was formerly. I do not, however, though I commend the Genius, Induſtry, and chemical Knowledge of the preſent Lowland Diſtillers, admit that their Spirits are either ſo palatable or ſo wholeſome as if they had been diſtilled from Malt only, and ſo ſlowly as to come cool from the Worm, or with a Degree of Heat not exceeding that of the Atmoſphere.

7. Yet theſe are purer now than formerly. Mr. Maitland's Opinion of the Cauſe of the former bad Spirits.

The Fact is certain. Yet Lowland Spirits not ſo pure as if they were ſlowly diſtilled from Malt only.

But this leads me to conſider the Second Branch of my Subject, viz. What is diſputable or has been conteſted by the different Parties: Here I ſhall endeavour to account for the contradictory Evidence that has been given before the Committee, and the oppoſite Opinions recorded in the Anſwers to the printed Queſtions.

2d Branch. What is diſputable or has been conteſted.

The Firſt Article, and indeed one of the moſt important Matters that is controverted, is, whether Spirits rapidly diſtilled, are as wholeſome as thoſe which

Firſt Article here is, whether Spirits rapidly diſtilled be wholeſome or not.

which are diſtilled ſlowly: This Point is keenly conteſted; and I ſhall here ſtate my Sentiments as conciſely as I can, on a Queſtion on which the Faculty alone can decide.

A great Degree of Heat makes both the empyreumatic and eſſential Oils come over and mix with the Spirits.

The Taſte and Wholeſomeneſs of Spirits are affected by either the eſſential or empyreumatic Oils. The firſt may be kept in a great Meaſure in the Still, by mixing Alkaline Salts with the Waſh, or holding in Solution all the Oils which are ſoluble in Alkales (but a great Heat will force over a great Proportion of theſe Oils.) The ſecond is partly occaſioned by the Smoke or Vapour of the Fuel uſed in drying the Malt. This is the only Cauſe which Dr. Rotheram has mentioned, as producing this Kind of Oil, but it is alſo occaſioned by any Increaſe of Heat in the Courſe of the Diſtillation; and a great Increaſe of this Heat not only produces Empyreuma, but alſo brings over the eſſential Oils and Spirits at the ſame Time. It is a curious Fact, that theſe Oils, which come firſt from the Still, ſeldom exceed two Gills from a Still charged with Low Wines, when a very moderate Heat is applied; and that the Country People in this County of Aberdeen call theſe Oils the Ga' or Gall, never conſidering them as Spirits, or re-diſtilling them, but keeping them as a Remedy for Sprains and Bruiſes. After the Ga', they take off the Foreſhot, which includes all the good Spirits after the Oils are run off. The third is called the Middle running or Belling Whiſkey. And the Fourth or laſt running is the Feints. Thus while the great Diſtillers in Lothian picque themſelves upon keeping Three Kinds of Spirits ſeparate from each other, the moſt illiterate Peaſant in Aberdeenſhire, who uſes only the Head of a Still while he diſtils from his own Pot or Kettle, diſtinguiſhes Four Kinds of Spirits; and the excellence of his Whiſkey conſiſts in making theſe Separations. The licenſed Diſtillers in this County are yet more careful in this Reſpect, many of them making Five Separations from the ſame Still. I know one who makes Six Diſtinctions, Firſt, Ga' or Gall; Secondly, Foreſhot; Thirdly, Middle Running; Fourthly, Belling Whiſkey; Fifthly, the ſtrongeſt Feints, which are mixed with the Low Wines; and Laſtly, the weak Feints, which are mixed with the Waſh. I mention this particularly, becauſe the Committee of the Houſe of Commons appear to me to have affixed ſome Importance to the Separation of the Lowland Spirits into Three Kinds; while thoſe whoſe Diſtillation is not ſo rapid, diſtinguiſh Four, Five, or Six Kinds of Spirits.

The Peaſants in Aberdeenſhire ſeparate their Spirits into Four Kinds; Firſt Gall; 2. Foreſhot; 3. Belling Whiſkey; 4. Feints. The licenſed Diſtillers in that County ſeparate them into Five or Six; the Lowland Diſtillers only into Three Kinds.

Reaſons for thinking Lowland Spirits unwholeſome from being rapidly diſtilled.

On this Subject it deſerves to be noticed, that there has been for many Years an immenſe Quantity of low priced and coarſe Spirits in the Lowlands, which the Scotch Commiſſioners in their Reports have pronounced to be unwholeſome; that the Highland Spirits have never been reckoned unwholeſome, and ſell at a higher Price; that a moderate Quantity of ſlowly diſtilled Spirits never occaſions a Head-ach, but that a ſmall Quantity of the rapidly diſtilled Lowland Spirits often produces this Effect, and that a Man's Health muſt be hurt by what gives him a Head-ach, though he may by Degrees accuſtom himſelf to drink it. When all theſe Things are taken into the Account, I think it is clear, that whether rapid Diſtillation be unwholeſome or not, if conducted ſcientifically, yet that great Quantities of unwholeſome Spirits have been diſtilled in the Lowlands, and not in the Highlands of Scotland.

2d Article, whether Corn Spirits be wholeſome or not.

The Second Article controverted is, whether Raw Corn Spirits be or be not unwholeſome. If ſuch Spirits in Scotland were rectified or diſtilled a Third Time, as in England, there would be little Diſpute in

Reaſons for thinking that they are not wholeſome.

regard to them. But as they always give a Head-ach to thoſe who are not accuſtomed to drink them, which good Malt Spirits do not, the Preſumption is rather againſt them. It is probable however, that by charging a Duty on the Raw Grain, a Check has been given to the uſing too great a Proportion of it.

Cauſes of the different Opinions on this Subject. Lowlanders never had good Spirits, owing to high Taxes. Competition among the Publicans in the Highlands, who were allowed to diſtil, produced good Spirits.

The different Opinions of the Wholeſomeneſs or Unwholeſomeneſs of Spirits rapidly diſtilled, and of Raw Corn Spirits which have not been rectified, may be thus accounted for. The People in the Lowlands in general have not been accuſtomed to drink good Whiſkey; Firſt, owing to the Taxes being more heavy upon Diſtillation in that Part of Scotland, while no Tax at all was paid by private Perſons, and only a Trifle by the Publicans in the Highlands; Secondly, owing to the Art of Diſtillation being known in ſome Degree to moſt Highland Families, while it was confined to a few Individuals in the Lowlands; and Thirdly, to the Laws on Diſtillation ſince 1785, which, by limiting the Quantity, confined the Highland Diſtiller's Attention to the Quality of his Spirits, while the Lowlander paid leſs Attention to this, provided he got Sale for a great Quantity, and had a large Annual Profit on his Capital.

Third Article. Mode of impoſing the Duty. 1ſt. Licence on Contents of the Still. 2d. Survey on the Quantity. 3d. Combination of both. Remarks on each.

The Third Article in Diſpute, which has been keenly conteſted, regards the Mode according to which the Duty on Diſtillation ſhould be impoſed. Some contend for a Licence on the Contents of the Still, others for a Tax on the Quantity of Spirits, as in England, and a Third Claſs for Licence combined with Survey. In regard to the Firſt, it has been mentioned as clearly proved, that it has been a much leſs Tax on the Quantity than was intended to be impoſed; that it falls very unequally on different Diſtillers, and was probably adopted in conſequence of a Clamour artfully raiſed by intereſted Perſons. And from a late Deciſion of the Court of Exchequer at Edinburgh, finding that the Exciſe Officers had no Right to take Account of the Quantity of Spirits, either manufactured or on Hand, it is pretty evident, that the Syſtem of Licence will never be again eſtabliſhed without conſiderable Checks, which will take away the only Recommendation of this Syſtem, namely, its being levied at an inconſiderable Expence. In regard to the Second, though it would no Doubt produce the greateſt Revenue, it muſt be collected at a very great Expence; and its being faithfully collected, depends more upon the loweſt Exciſe Officer, called a Gauger, or only an Expectant, than upon the Commiſſioners and Solicitor of Exciſe, with all the Surveyors and Superviſors, general or local. With reſpect to the Third, if it mean that, as in the preſent temporary Act, beſides an Annual Licence Duty, a certain Sum ſhould be paid for every Gallon of Spirits diſtilled, it wants the great Recommendation of the Licence Syſtem, the being levied at a ſmall Expence, and is liable to the Objection of the Diſtillers being induced to bribe the Exciſe Officer; the Temptation to Corruption is here the ſame in Kind, though differing only in Degree.

How to account for the different Opinions. Men of great Capitals prefer a Licence alone.

The different Opinions, entertained by different Perſons on this Subject, may be thus accounted for: Men who poſſeſs great Capitals, who have acquired the Art of diſtilling with exceſſive Rapidity, who live in a rich Country, abundant in Corn raiſed within a reaſonable Diſtance, or near a Sea Port, Canal, or navigable River, where they can import Grain from other Places or Countries, who hate Exciſe Officers, and yet love to pay only very low Taxes; who wiſh to carry on a very extenſive Trade, and obtain a great Sum of Annual Profit, without much regarding the Quality, Men of moderate Capitals would have Licence combined with Survey.

Men of ſmall Capitals wiſh to have a Survey only.

if they can find a Sale for their Spirits, or who can ſell the Middle Running, as they call it, or pureſt Spirits, to the better Sort of Cuſtomers, at a high Price, and the Foreſhot mixed with the firſt of the Feints, and artificially coloured, to a different Claſs of Men, who can afford to drink only a coarſer Kind of Spirits, very cheap and low priced; Men of this Deſcription naturally contend for a Licence Duty on the Contents of the Still, without conſidering, or chooſing to reflect, that they are influenced by ſelfiſh Motives. Men of moderate Capitals, who alſo know the Art of Diſtillation, but are too conſcientious to uſe Copper Pipes and Worms for accelerating the Proceſs, or are ſenſible that the great Diſtillers have either more chemical Knowledge, or pay a leſs real Tax upon the Quantity, becauſe they are not ſo careful about the Quality of their Spirits, and who are not able to pay very large Sums in advance to Government, nor ſo proud as to look upon an Exciſe Officer with Diſdain, may naturally wiſh to have a Licence Duty combined with a partial Survey. Laſtly, Men of ſmall Capitals, who live in a poor Country, where a large Quantity of Grain cannot be had within a reaſonable Diſtance, who are too poor to bribe an Exciſe Officer, and tremble at the Sight of a Superviſor, who wiſh to obtain as large a Profit as they can from a ſmall Capital, by paying particular Attention to the Quality of their Spirits, naturally wiſh the Tax to be wholly on the Quantity diſtilled, both becauſe in this Mode they pay both the eaſieſt raiſed, and the loweſt Annual Sum of Tax to Government, and are enabled to keep their Ground with the great Diſtillers, and ſometimes beat thoſe out of the Market, who would otherwiſe have underſold and ruined them. Thus their different Situations in Life produce different Opinions.

The above Articles reſpecting the Wholeſomeneſs of Spirits diſtilled rapidly, and from Raw Grain, and concerning the Mode of impoſing a Duty on Diſtillation, are the principal Matters in diſpute; and leaving inferior Matters, I paſs on to the Third Branch of my Subject, viz.

Third Branch.

What Things ſeem to have been omitted.

What things to me appear to have been omitted, though worthy of Notice.

Firſt Omiſſion. What the higheſt Amount of a very high, moderate, and low Tax.

Effects of different Degrees of Taxes.

The important Point here ſtated, which ſhould be hit if poſſible.

The Firſt of theſe regards the Amount of the Tax that might be raiſed from the Diſtillation of Spirits in Scotland, and which has been put only in general Terms. I would here obſerve, that a very high Tax, amounting almoſt to a Prohibition of the Uſe of ardent Spirits to the middle and lower Claſſes, would amount to very little; that a high Tax, which in ſome Degree prohibited the lower, and greatly limited the middle Claſſes in this Reſpect, would produce a greater, though ſtill a ſmall Revenue; that a moderate Tax, which permitted to the middle Claſſes a reaſonable Uſe of ardent Spirits, but limited much the lower Claſſes in this Reſpect, would produce the greateſt Revenue to Government, while a low Tax would produce a Revenue more eaſily collected, and leſs liable to Fraud in the Mode of collecting it, but not ſo much inferior to a moderate Tax in point of neat Amount, as it would be deſtructive to the Morals of the People. It deſerves alſo to be noticed, that the Agriculture of the Country is not much leſs injured by a moderate than by a low Tax, becauſe Perſons engaged in Agriculture are injured by the exceſſive Uſe of ardent Spirits, but that it is certainly much more affected by a high Tax, which produces no more clear Revenue to Government in any Year, and in moſt Caſes a far leſs neat Revenue. It ſhould be particularly attended to, that there is a Point in Taxation, below which the Health and Morals of the People ſuffer much by the low Duty, above which the Agriculture of the Country is injured by a high one, but at which the Revenue from Diſtillation is both great and permanent by a Moderate Duty, which ſufficiently encourages the Agriculture of the Kingdom, and protects the Health and Morals of the People, by thoſe very Laws which promote the Revenue. The great Difficulty is to aſcertain this Point, which cannot be done by any Theory, but may be approximated very nearly by the following Rule. Begin with a moderate Duty, rather ſomewhat low, ſuppoſe Two Shillings a Gallon; try the Amount of this Tax for a Year at leaſt, then raiſe the Duty to Two Shillings and Six Pence per Gallon; if the neat Amount is conſiderably more, it will appear, that the Duty is ſtill not too high; and it may be increaſed to Three Shillings, till the Effect of this be ſeen: But whenever the Increaſe of the Duty produces not only no proportionable, but only a very ſmall Addition to the Revenue, the Tax ſhould be carried no farther, leſt it encourage the Corruption of Exciſe Officers, increaſe both foreign and domeſtic Smuggling, and injure the Agriculture of the Country more than it promotes the Health and Morals of the People: If the Increaſe of the nominal Duty occaſion a Diminution of the Revenue, the laſt Addition to the Tax ſhould be repealed, after its Operation is fairly tried.

Beſt Rule here to be obſerved.

Comparative Statements of the Revenue ariſing from a moderate Tax, &c. &c. if the Committee had aſked theſe Queſtions.

If the Committee laſt Year, when I gave my parole Evidence before them, had aſked me particularly, what would have been the neat Amount of the Revenue at Four Shillings and Seven Pence per Gallon; I would have anſwered, One Third Part of the greateſt Revenue that can be raiſed by a moderate Duty: If I had been aſked, what would have been the Amount of the Revenue at One Shilling per Gallon; I ſhould have anſwered, probably Two Thirds of the groſs Amount of what would have been raiſed by ſuch a proper Duty: If I had been farther aſked, what would have been the Amount of a Duty of Three Shillings and Six Pence per Gallon; I would have anſwered, about Three Fourths, perhaps Seven Eighths of the Duty, which is ſuppoſed to be moderate, and found to be moſt productive; but I would have declined mentioning any ſpecific Sum of Duty, as likely to be produced of clear Revenue, unleſs I had had more Data; and I would not have reaſoned from the Population of the Country, becauſe the Number of Drinkers and the Quantity drunk, would be very different, according as the Spirits were ſold at a high, a moderate, or a low Price. I did anſwer, and ſtill believe, that the Duty ſhould not exceed Two Shillings per Gallon for ſome Time; though it may afterwards be gradually increaſed till its higheſt probable Amount is diſcovered: But the firſt Objects ſhould be, to get the Law ſupported by public Opinion; to render the illicit Trader at Home contemptible, and the Foreign Smuggler odious; and to promote the Agriculture of the Kingdom: The Importance of the Subject will plead my Excuſe for being ſo particular on the Subject of the Tax on Diſtillation, as the reaſoning here uſed is applicable to other Branches of the Revenue.

Second Article omitted, the Value of Spent Waſh. Effects of this as a Manure. It has a real and natural Value here.

The next Article which in my Opinion was deſerving of Notice, though omitted to be put by the Committee, regards the Value of Spent Waſh as a Manure, when there happens in a particular Seaſon to be no Demand for feeding Cattle. I was in this Situation in 1778, being newly ſettled, and having only Two ſmall Cows to conſume the Waſh of Fourteen Buſhels of Malt and Forty of Potatoes. I ſpread it on new Ground, which was that Year to be laid down with Graſs Seeds, after growing the Potatoes which I had diſtilled; the Effect was aſtoniſhing, both on the Barley and ſubſequent Crops of Graſs. I have witneſſed the ſame Thing in other Caſes, particularly in 1796, where I ſaw an uncommonly fine Crop of Flax, raiſed from Spent Waſh as a Manure, and in 1797, where an uncommonly weighty

Crop of Graſs ſucceeded that of Flax; I ſtate this particularly, becauſe Mr. Maclagan's Evidence before the Committee, tends in one Place to under-rate, and in another to over-rate the Value of the Spent Waſh for feeding Cattle; the Spent Waſh has a real and natural Value as a Manure, an accidental and unequal Value in feeding Cattle, according as there is a Demand for feeding, or a Profit in rearing Black Cattle and Hogs, or the Reverſe of this in a particular Seaſon; it is always of great Service to Agriculture in whatever Way it is employed.

Third Article regards the Indulgence ſhewn to the Publicans in the North of Scotland long before 1785.

The Third Article which I could have wiſhed to have been made the Subject of a Queſtion before the Committee, reſpects the Indulgence ſhewn to the Northern Counties of Scotland, long before the Introduction of the Licence Syſtem in 1785; I allude here to the Practice, allowed formerly by the Commiſſioners of Exciſe in Scotland, of taking Compoſitions from the Innkeepers of this Country, at the Rate of Sixteen Shillings a Year, both for brewing Ale and diſtilling all the Spirits which they had Occaſion for in their tippling Houſes or ſmall Country Inns: As there were no Diſtilleries in this Country at that Time, as private Families were then allowed to diſtil in ſmall Stills for their own Uſe, and as all the Revenue from the Keepers of Public Houſes was not worth the Expence of a Survey; this Meaſure was at that Time very proper in a thinly inhabited Part of the Kingdom; beſides, this Permiſſion to the Innkeepers was a Matter of national Economy, as the Innkeepers Spirits were chiefly diſtilled from their Dregs, or thoſe Materials which are now thrown away as uſeleſs. It is not to be wondered at, that the Highland Spirits were generally good, when the Art of Diſtillation was known to every private Family, and when the Innkeepers contended who ſhould make the beſt Whiſkey; the Lowlands had not theſe Advantages at that Time; it is ſince the Introduction of the Syſtem of Licence, that the Lowland Diſtiller, with a higher Duty on the Contents of his Still, pays a leſs Tax on the Gallon of his Spirits.

Fourth Article omitted, regards the drying of Malt with Peats or Cinders. Cinders the beſt Fuel, but this is chiefly a Diſpute about Expence, for Peats are by far the deareſt Fuel.

The next Article regards the Uſe of Peats either in drying Malt or in diſtilling Spirits: From the Committee's having omitted to put this Queſtion, "Are Peats univerſally uſed for drying Malt in the Northern Diſtricts of Scotland," they have reported, that the Peat Smoke, in drying the Malt, is a Circumſtance which renders the Spirits agreeable to the People in thoſe Diſtricts; now the Fact is, that in the Two Diſtilleries in my Neighbourhood, one at Fifteen and the other at Seventeen Miles from Aberdeen, the Malt is all dried with Cinders, not with Peats; and every Perſon with whom I ever converſed on the Subject, prefers the Flavour of the Cinder-dried Malt Spirits to that of Spirits from Malt dried with Peats. I have Reaſon to believe, that very few of the Diſtillers in this Country uſe Peats in drying; and I know only of Two, who live within a few Hundred Yards of a Peat Moſs, and are about Twenty Miles from Aberdeen, who uſe Peats either in drying their Malt or diſtilling their Spirits. As to this laſt Article of diſtilling Spirits with Peat Fuel, Collector Corbet has ſtated, very juſtly, that a great Heat is not neceſſary in Diſtillation, and that Spirits may be diſtilled from Peats as well as from Coals; but I know that the Peats of this Country, where the Moſſes are nearly exhauſted, would not produce an equable Heat; and I ſhall ſtate one ſtubborn Fact, which cannot be denied, that Peat Fuel is much more expenſive than either Scotch or Engliſh Coals. The Bakers in Aberdeen paid generally from Fifteen to Twenty-five Shillings Weekly for Peats to ſupply their Ovens, till the Failure of the Peats, in the calamitous Seaſon of 1782, compelled them to uſe Coals; ſince that Time, till the Coal Tax was taken off, the Expence of heating

Fact here ſtated of the Expence of heating the Bakers Ovens in Aberdeen.

and ſeeding their Ovens, amounted only from Five to Seven Shillings, and at preſent is from 3*s.* 6*d.* to 5*s.* 6*d.* Weekly. The Queſtion about Fuel is a Queſtion of Expence principally, and has not been generally underſtood.

Fifth Article omitted. The Effect of a Combination among the great Diſtillers; though not a Monopoly, yet very bad.

The only other Caſe in which I would beg leave to ſupply an Omiſſion, regards the Effect of a Number of great Diſtillers combining to depreſs the Sale of Corn, or raiſe the Price of Spirits. A Queſtion was put by the Committee about the Poſſibility of a Monopoly; but there is a great Difference between a Monopoly and a fair, free, and open Market. There is an intermediate Stage between theſe two, viz. A Combination among a few great Dealers in any Branch of Commerce, which has often a great Influence in the Prices of Commodities; and if the Syſtem of Licence be continued, and a very high Duty paid in Advance, it will be in the Power of a few Individuals, or Companies who poſſeſs great Capitals, and have extenſive Correſpondence, to produce worſe Effects by an Ariſtocracy in Commerce, which the Laws have not provided againſt, than by a Monopoly which can only be eſtabliſhed by Law in this free Country.

Thus I have freely ſtated the principal Articles which appear to me of Importance, though omitted to be put in the Shape of particular Queſtions by the Committee.

Fourth Branch. The Defects of former Laws.

Fourth Branch of my Subject:—What have been the Defects of former Acts of Parliament, which impoſed a Duty on ardent Spirits.

I need not here mention the improper Allowance of rectifying Stills whoſe Contents were not limited, nor any of thoſe other Omiſſions or Defects which are now generally known.

Of that which impoſed the Duty ſolely on the Waſh. This improper in Scotland, where Spirits are not commonly rectified.

I muſt, however, obſerve in general, that an Act, impoſing the Duty of Diſtillation ſolely upon the Waſh immediately previous to the Introduction of the Licence Syſtem, might not be hurtful in England, where all Spirits of the Second Diſtillation are ſold to the Rectifier, but would be very hurtful, and really was improper, when impoſed on Spirits uſed in Scotland, where they are ſold to the Conſumer after being Twice diſtilled, and without being rectified. The Diſtillers were tempted to make their Waſh too ſtrong in the Lowlands; and if there had been any licenſed Diſtillers in the moſt Northern Parts of Scotland, this Tax would have been very unequal; for the ſame Strength of Waſh, aſcertained by the Saccharometer, of Bear or Big grown in Sutherland or Caithneſs, would not have produced ſo much Spirits as if the Grain had been the Growth of Dumfries or Berwickſhire. An unequal Tax, and a coarſe Spirit, owing to the Waſh being too ſtrong, and not thoroughly fermented or attenuated, muſt be the Conſequence of impoſing the Duty upon the Waſh alone.

But the Defects, to uſe the mildeſt Language, of the Licence Syſtem, call off one's Attention from the Acts of Parliament which preceded it.

Defects of the Licence Syſtem, with ſome general Remarks on its Nature and bad Effects.

It was formerly underſtood, that all Taxes were either direct on Perſons and Property, or indirect upon the Quantity conſumed by a Purchaſer of any Commodity which was ſubject to a Tax. But a new Principle of Finance or Taxation upon Luxury, was introduced in impoſing Duties in 1785 on the Scotch Diſtilleries. It is called taxing by Time. As the Money Price of Labour, from various Cauſes, has been ſo much raiſed in

Britain within theſe few Years, the great Riſe of that Price ſhould alone have quickened the Manufacturers Induſtry. But as if that had not been ſufficient, the Legiſlature impoſed a Duty upon the Cubical Contents of the Still which was paid Annually, and taught the Diſtiller to work againſt Time, Sunday itſelf not excepted. The great Defect of the Law conſiſted in ſuppoſing, not only that the Art of Diſtillation was arrived at its higheſt Perfection, but that what the Diſtiller did when taxed by the Quantity of his Spirits, when a great Part of this Quantity was concealed, and when he was under no Temptation to make great Exertions, except ſaving the Wages of Labourers, would be all that he poſſibly could do when under the ſtrongeſt Motives to employ his Time to the beſt Account. The Conſequence was, an immenſe Quantity of low-priced and very bad Spirits. I give the Lowland Diſtillers very great Credit for their Genius, their Induſtry, and both their mechanical Diſcoveries and chemical Knowledge; but I cannot approve of the Syſtem of Licence, as founded in any Principle of Taxation with which I am acquainted.

The Diviſion of the Kingdom into Diſtricts, Highland and Lowland, and afterwards Intermediate, and making arbitrary Lines of Demarcation, beyond which the Manufacturers were limited to both Quantity and Market, while thoſe on the others were unlimited, might be of no Service to thoſe who were remote from the Limits, but tempted thoſe who were near the Boundaries of the Lowlands to carry their Spirits into that Country. But the People of the Lowlands, in conſequence of the very high Licence Duty, were deprived of all Acceſs to pure Malt Spirits ſlowly diſtilled, and generally reckoned moſt wholeſome, certainly moſt palateable; the Government was deprived of all Means of Information concerning the Profits of the Diſtiller, for the Officers of Exciſe were not permitted to take any Account of Stock, and the Diſtillers were allowed to permit what Spirits they ſold. When the Licence Duty was low, the bad Effects of the Licence Scheme were not felt, but they developed themſelves as the Duty was increaſed. It is ſomewhat ſingular that the Diſtillers were fined for heating their Waſh, when a higher Licence Duty could have compenſated for this Liberty, and when the Empyreuma of Corn Spirits would have been much leſſened by ſuch a Practice, and even the eſſential Oils and fiery Particles would in ſome Meaſure have evaporated in heating the Waſh. Thus the only Thing which might have leſſened the bad Quality of the Spirits was prohibited, while the high Licence Duty, the Power of granting Permits, and the Want of a high Penalty for working on Sundays, muſt ſoon have thrown the Trade into the Hands of a few rich Individuals or Companies, whoſe Operations muſt ſoon have deeply injured the Agriculture of the Kingdom, the Health and Morals of the People, and the eſtabliſhed Religion of the Country. I have no Pleaſure in dwelling on this Subject, and therefore proceed to the

The Uſe of hot Waſh improperly prohibited.

Fifth Branch. The Merits and Defects of the preſent temporary Act.

Fifth Branch, viz. What are both the Merits and the Defects of the preſent temporary Act of Parliament.

Its Merits. The Neck of Licence broke by a partial Tax on the Spirits, by reſtoring the Power of Permits to the Exciſe, by a Duty on the Stock, and by prohibiting Diſtillation on Sundays.

This Act has broken the Neck of the Licence Syſtem, by adding an additional Duty of One Shilling per Gallon upon all Spirits to be diſtilled during its Currency. It has recovered the Power of giving Permits, which the Officers of Exciſe have regained, and the Power of entering to take an Account of Stock, and attend to all the Operations of Diſtillers, which, I ſuppoſe, will ſatisfy Parliament ought never again to be relinquiſhed, in conſequence of the late Deciſion of the Court of Exchequer againſt the Crown.

Crown *. It alſo very properly impoſed this additional Duty on all Spirits on Hand, which had formerly paid a very trifling Duty on the Gallon, though the Annual Licence Duty on the Contents of the Still was pretty high, and it has eſtabliſhed a heavy Penalty, with great Propriety, againſt all thoſe who are guilty of that Outrage againſt both Religion and Decency, viz. Diſtilling on the Sabbath Day.

Its Defects.

But with all theſe Recommendations it has ſome Defects, as they appear to me, which I ſhall mention with the greateſt Deference to the Legiſlature.

Continuing the old Syſtem of Demarcation.

1ſt. The old Syſtem of Lines of Demarcation is continued: This was an uſeleſs Appendage of the Licence Syſtem, and ought to have been removed. As the Limitation of Quantity of Malt and Spirits was continued, and as the Lowland Diſtillers certainly do more than Six Times the Quantity allowed to their Neighbours, free Trade ſhould have been allowed to both. For it is certain, that the total Tax, in proportion to the Quantity, is greater there (that is in the Highlands) than in the Lowlands.

Neglecting to limit the Quantity to be diſtilled on, &c. £.54. Licence Duty.

2d. While the Intermediate and Highland Diſtricts are limited to the Quantity both of Grain and Spirits, which are to be allowed for the Licence Duty, and a Shilling on every Gallon diſtilled, the Lowland Diſtiller is not limited to any Quantity: But he ought to have been limited to a Quantity proportioned to his Licence, viz. Six Times as much as is allowed to the Diſtillers in the Intermediate Diſtrict, and to have paid, as they do, Three Shillings per Gallon for all that he diſtils beyond that Quantity.

By impoſing 3*s.* is too high a Duty on the Diſtillers in the Northern Parts.

Reaſons why.

3d. I cannot help thinking that Three Shillings per Gallon was too high a Duty, for ſome Time, at any Rate. The Smugglers had found out a Way, within theſe Two Years, by which Dutch Gin, notwithſtanding all direct Communication with Scotland has been ſtopt, could be brought, as formerly, to the Coaſts of Scotland. The illicit domeſtic Traders had diſtilled great Quantities, without paying any Licence or Tax whatever; it would therefore, in my Opinion, have been proper to have given the Smuggler leſs Temptation to import Foreign Spirits, and by paſſing a popular Act, ſupported by public Opinion, to have effectually checked all private illicit diſtilling. Beſides, a Number of the Diſtillers, who are now out of the Trade, would have continued in it. When a Man engages in any Occupation, he is unwilling to quit it; and he may be brought to pay the ſame Tax by Degrees, which would ſtartle and diſconcert him if impoſed all at once. The Duty on the Intermediate Diſtrict, is above Three Shillings and Two Pence per Gallon; the Lowland Diſtillers is much leſs. This muſt occaſion Attempts to corrupt the Exciſe Officers, which would not be riſked if a Tax of 2*s.* or 2*s.* 3*d.* had been impoſed.

Granting Licences only from the 5th of July.

4th. The granting a Licence only from the 5th of July laſt, has occaſioned fewer Diſtillers to take out Licences in the Highland and Intermediate Diſtricts. I know one Diſtiller, who was believed to be dying in July but recovered in October, and who then applied for a Licence, which was refuſed him, except upon his paying the Licence Duty for the Three Months preceding, during which he was confined to his Bed. I heard of another in a ſimilar Situation; and though I do not blame the Board of Exciſe, or their Solicitor, for ſtrictly conforming to the Letter of the Law, I think this was a Defect in the Act.

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* The Deciſion here and in Page 459 alluded to, was in the Caſe *Hume, Qui tam, v. Haig*; but on a Writ of Error and Bill of Exceptions in the Houſe of Lords, the Judgment for the *Defendants* has been ſince *reverſed*.

Demanding too large an Advance to Government.

5th. The advancing too large a Sum at once to Government, and the being obliged to give, in ſome Caſes, Three Months Notice before giving up a Licence, I conſider as ſevere to the Diſtiller, and at leaſt not beneficial to the Revenue. One Month's Duty advanced, and One Month's Notice in every Caſe, I ſhould think is quite ſufficient. A Diſtiller's Death or Removal, Riſe of the Price of Grain, and Want of Capital, render large Advances and long Notice very inconvenient.

Impoſing a Duty on Spirits, along with a Licence Duty.

Improper in any permanent, but proper in a temporary Act.

6th. But the greateſt Defect in the Act, if it had not been a temporary one, is the impoſing a Duty per Gallon of Spirits combined with a Survey and Licence Duty. The principal Reaſons for the Licence Syſtem are, that the Duty is collected at a ſmall comparative Expence, and that no Temptation is given for offering or receiving Bribes, with a View to leſſen the Revenue. But theſe Arguments are both deſtroyed by the preſent Act; for there is the Expence of a Survey incurred, a Temptation given to bribe Exciſe Officers where they can be got at on moderate Terms; and yet the Licence Syſtem is partly continued. It would have been better to have made all the Diſtillers give Bond for a higher Licence Duty, as the Minimum that they were to pay to Government; to have allowed them a certain Quantity of Spirits to be diſtilled, if they could diſtil that Quantity, and if they diſtilled more, to pay a certain Sum per Gallon for the additional Quantity. Conſidered, however, as a temporary Act, I acknowledge the additional Shilling, on every Gallon diſtilled, as a Mode of aſcertaining how much every Diſtiller did actually diſtil in the Courſe of a Year, to be very proper; and in this View I ſhould have preferred an Addition of Six Pence to an Addition of a Shilling per Gallon; for it would have afforded leſs Temptation to the Diſtillers to conceal (and I ſuſpect that ſome have concealed) the Quantity which they diſtilled ſince the Act was paſſed.

Omitting to fix what Weight of Raw Grain ſhall be called a Buſhel.

The laſt Defect of the preſent temporary Act is the not defining what Weight of Raw Grain, ground or unground, ſhall be accounted equal to a Buſhel of Malt. As the Act ſtands at preſent, a Buſhel of Raw Grain pays only the ſame Duty as a Buſhel of Malt, although a Buſhel of Raw Grain would amount to more than a Buſhel if malted. A Buſhel of Malt weighs from 28 to 34 lbs. Avoirdupoiſe, or from 25 to 31 lbs. Dutch. But as a Buſhel of Raw Grain, mixed with a Buſhel of malted Barley, produces One Sixth Part of Spirits more than if the Whole had been malted, the beſt Rule would be to make every 112 lbs. of Raw Grain to be reckoned Four Buſhels, i. e. Twenty-eight for the Buſhel. This Correction is neceſſary, in order to impoſe an equal Malt Tax upon all the Grain uſed by the Diſtiller.

Laſt Branch. New Regulations.

I come now to the laſt and moſt important Branch of my Subject; namely, to mention what Regulations ſhould, in my Opinion, be eſtabliſhed in any permanent Law which may be enacted by Parliament.

Previous Remarks.

I muſt here begin with Two General Remarks, which, I think, demand the Attention of every Man who wiſhes both to promote the Revenue of the Country, and the Health and Morals of the People; they are the following:

Salaries of Exciſe Officers to be augmented;

1ſt. I do not ſuppoſe that the Syſtem of Licence will ever be attempted to be re-eſtabliſhed, without any Check being lodged in the Hands of the Officers of Exciſe; and no Law, in which even a partial Survey is eſtabliſhed, will ever be effectual, unleſs there be at every Diſtillery, or in every

Neighbourhood of a few Diſtilleries, at leaſt One Perſon who has a much greater Allowance than £.50. a Year. I am not in the leaſt connected with any Perſon in the Exciſe, and on that Account feel myſelf called upon to declare, that an Addition to the Salaries of a certain Number of Exciſe Officers appears to me to be abſolutely neceſſary. For the Legiſlature may enact a very proper Law, and the Commiſſioners of Exciſe may ſend Courſing Officers, and what other Deſcriptions of Surveyors or Superviſors they pleaſe; but unleſs there be One Exciſe Officer, with a Salary of Eighty Pounds, or a Hundred a Year, he will be expoſed to great Temptation to favour the Diſtiller; the latter may artfully contrive not to offer a direct Bribe, but with more Delicacy in his Mode of Procedure to lend Money to a poor Exciſe Officer, and by not demanding Payment, to render a Man who wiſhes to be honeſt, but has not Fortitude to diſcloſe his Situation, too much dependant upon him. I do not ſay that ſuch a Mode as I have here deſcribed is altogether ideal.

But ſevere Puniſhment on them when proved to be corrupted.

2d. After thus augmenting the Salaries, I ſhould propoſe that the ſame Puniſhments ſhould be inflicted upon corrupted Officers of Exciſe, as upon other Felons. For the Robber on the Highway is under no Obligations to the Traveller whom he aſſaults, and he gives fair Warning when he demands his Money; but the corrupted Exciſe Officer is guilty of the ſame Degree of Diſhoneſty, when he defrauds the Government that both feeds him, and confides in his Integrity; ſo that he unites Ingratitude and Breach of Truſt to his immoral Practices. I am not a Friend to capital Puniſhments, but I think that ſolitary Impriſonment, for a Term of Years, ſhould here be inflicted on ſuch a corrupted Exciſe Officer.

New Plans.

Having thus ſtated what I conſider as a previous Step to the propoſing any permanent Law, I ſhall mention the Regulations which appear to me to be of the greateſt Importance, according to the Nature of the Syſtem which ſhall be adopted by Parliament.

Survey the beſt.

1ſt. It does not admit of a Doubt with me, that a compleat Survey, where the whole Duty is impoſed upon every Gallon of Spirits actually diſtilled, would be the faireſt or moſt equal Method, and on the Whole would be moſt productive, even after paying all Charges; and as the Experiment of the Licence Syſtem has been found ſo very expenſive to the Health and Morals of the People, and ſo unequal a Burthen on different Diſtillers, and to produce ſo much leſs Duty than the Legiſlature meant to impoſe upon the Gallon of Spirits, I think there could be no Harm in truſting the Commiſſioners of the Scotch Exciſe and their Solicitor, with making an Experiment of a compleat Survey for ſome Years, more eſpecially as it is eſtabliſhed by the Evidence before the Committee, that the Scotch Board of Exciſe were making great Exertions, according to the exiſting Laws, and their then limited Knowledge previous to the Introduction of the Licence Syſtem, to render the Revenues as productive as poſſible, and that the great Lowland Diſtillers, who are the keeneſt Advocates for that Syſtem, by their exceſſive Rapidity in Diſtillation (forwarded in ſome Caſes by hot Waſh) by the Introduction of unmeaſured Pipes, and great Quantities of Iron for ſweeping their Stills, and in general by working on the Sabbath Day, have made the Licence Duty as little a Burthen on themſelves, and as little a Tax on the Quantity of Spirits they diſtilled, as they poſſibly could.

If a compleat Survey be eſtabliſhed, the ſame Regulations which are uſed in England, may be introduced in Scotland, with the following Differences:

Mode of charging Duties by Survey.

As the Scotch Spirits are not rectified, but ſold to the Conſumer, the Duty ought not to be upon the Waſh, excepting that Duty be made very low, viz. One Penny Halfpenny or Two Pence, and excepting alſo this Waſh be of a certain inferior Strength, which is not yet aſcertained by the Saccharometer; and indeed which would not be exactly the ſame, even if tried by that Inſtrument, in different Seaſons, and eſpecially in the Northern and Southern Counties of Scotland. The Duty, in my Opinion, ſhould be charged upon the Spirits, checked by preſumable Charges on the Malt and ground Raw Grain, and on the Waſh, as far as this can be taken by the Saccharometer, as well as on the Low Wines by the Hydrometer.

Licence Duty without Survey.

2d. If it is inſiſted, that thoſe who are willing to pay a great Licence Duty, ſhould be indulged in getting an Act of Parliament to favour their Wiſhes, let them get ſuch Liberty on paying at leaſt £. 320 per Gallon on the Contents of their Stills, Head and Pipes, till they enter the Worm, and let them alſo be allowed to uſe hot Waſh, if they chooſe to do ſo; for though this may ſomewhat affect the Quantity of Spirits contained in the Waſh, it will tend to improve the Quality of their Spirits; but let all the eſſential Oils, which they call their Foreſhot, and all their Middle Running, after it ſinks below Hydrometer Proof, be diſtilled over again, under a very high Penalty, after being mixed with the Feints, and at leaſt an equal Quantity of Water. I have on Purpoſe examined the Spirits of the Lowland Diſtillers, and have ſome Reaſon to think that more than what they call the Middle Running is ſold too often to the Spirit Dealers after receiving, as it is called, a Touch of the Doctor. The Regulation here propoſed can do no Harm to an honeſt Diſtiller, but may ſave the Lives of many of His Majeſty's Subjects.

Survey combined with Licence.

3d. If it be propoſed to combine a partial Survey with the Licence Syſtem, inſtead of propoſing a Duty of a Shilling or ſuch Sum along with a Survey, increaſe the Licence Duty as much as that additional Sum has been found to produce, and let this Licence Duty ſo augmented, be declared to be the Minimum to be paid by the Diſtiller, but let him ſtill be bound to pay what Duty per Gallon is thought proper, upon every Gallon exceeding a certain Number, ſuppoſe 19,920 Gallons, being Six Times the Quantity allowed to the Diſtillers in the Intermediate Diſtrict, and the preciſe Quantity that ought to have been allowed to the Lowland Diſtillers in the preſent temporary Act.

Survey and Licence to be allowed a free Competition.

4th. As it is of the utmoſt Conſequence, that the People of the Lowlands ſhould not be condemned to drink Spirits, which they conſider to be unwholeſome, or elſe to ſmuggle from the Highlands, let it be in the Option of the Diſtiller, either to take out a Licence in Terms of the Third Article, at £. 160 per Gallon of the Contents of his Still; or to pay Two Shillings and Six Pence per Gallon on a compleat Survey. I ſee a Petition has lately been preſented to the Houſe of Commons, by the Lowland Diſtillers, complaining of the Smuggling of the Highland Spirits into the Lowlands; and praying the Houſe would take the moſt effectual Meaſures to ſuppreſs this illicit Trade. The moſt effectual Way of ſuppreſſing this, if the great Diſtillers are to be allowed to have the Duty ſtill charged upon them according to the Licence Syſtem, would be to allow as many Diſtillers in the Lowlands as have but moderate Capitals, and are willing to ſubmit to a compleat Survey, to carry on their more limited Trade, and to pay particular Attention to the Quality of their Spirits, upon paying a Duty of Two Shillings and Six Pence per Gallon, which is as much as I think ſhould be impoſed at firſt. Men are divided in their Opinion, between the Wholeſomeneſs of Raw Corn

Spirits, or Spirits which are rapidly diſtilled, compared with Malt Spirits ſlowly diſtilled; let both have a fair Trial. It is enough, that the great Diſtiller ſaves what he can by his exceſſive Rapidity, which diminiſhes the Price of Labour, and gives Employment for his great Capital, without the Expence of too many Malt Barns, or of Malſters who make his Grain into Malt; but let him pay the ſame Tax for the ſame Quantity of Spirits to Government; let him pay of Licence Duty, for every Gallon of the Contents of his Still, £. 160, and be allowed to diſtil 1,280 Gallons for every ſuch Gallon Annually, or let him pay for every Gallon of the Contents of his Still £. 200, and be allowed to diſtil 1,600 Gallons Annually, and Two Shillings and Six Pence per Gallon for whatever he diſtils more than the Quantity expreſſed in his Licence. This will be juſt Two Shillings and Six Pence per Gallon (the ſmall Diſtiller in the Lowlands ſhould pay the ſame Sum) and this liberal Competition would prevent all ſmuggling of Highland Spirits into the Lowlands, and all Complaints of Lowland Monopolies.

Indulgence to the Highland and Intermediate Diſtricts.

5th. But it is obvious to every unprejudiced Perſon, that ſome Indulgence ought to be ſhewn to the Inhabitants of the Northern Counties of Scotland, not only out of Humanity to thoſe who cannot pay ſo heavy Taxes as can be paid by the Inhabitants of the Lowlands, but alſo out of Regard to the Revenue itſelf, becauſe illicit Diſtillation and Smuggling of Foreign Spirits will infallibly be carried on in theſe thinly inhabited Parts of the Kingdom, where the People can all diſtil their own Spirits, and from their great Extent of Sea Coaſt can eaſily get ſmuggled Foreign Spirits, if the Law be not ſupported by popular Opinion, in conſequence of ſome Indulgence being granted them. This Indulgence, however, muſt be of ſuch a Kind as cannot hurt the Lowland Diſtillers, or the Revenue of the Country. The only Indulgence of this Kind is that which I mentioned in my parole Examination, and in my Anſwers to the printed Queſtions, namely, that an Abatement Annually, of the Duty of 500 Gallons, ſhould be allowed to thoſe in the Highland Diſtrict who diſtil 1,500 Gallons, and in the Intermediate Diſtrict, to thoſe who diſtil 2,500 Gallons. This Abatement is meant ſolely to accommodate the People in thoſe Parts of the Country with Spirits from their own Grain at a reaſonable Price, will much promote Agriculture, and render the Law a popular one; but it will be no Inducement to carry Spirits into the Lowlands; for the whole Duty of 500 Gallons, would go but a ſmall Way in carrying on a Smuggling Trade; in order, however, to prevent this, I father propoſe, that no Diſtiller, even in thoſe Diſtricts who diſtils to the Amount of 5,000 Gallons, ſhall obtain this Abatement; and after having long and ſeriouſly thought on a Subject, in which I have no Intereſt but the public Good, I am perfectly ſatisfied, that if the great Lowland Diſtillers, who chuſe to pay by a Licence Duty, are allowed to do ſo, in the Terms above mentioned, and if the inferior Claſs of Lowland Diſtillers are allowed to be ſubject to a compleat Survey, and to pay Two Shillings and Six Pence per Gallon, and if the Highland Diſtillers, and thoſe of the Intermediate Diſtrict, get no other Indulgence than what I have propoſed, there will be a fair and honourable Competition, in regard to the Quality of their Spirits, and a Law generally beneficial to the Agriculture of the Country, and to the Morals of the People; while the higheſt Revenue is paid to the Government, and no room is left for diſputing about Lines of Demarcation or Smuggling into the Lowlands, or Monopoly of Spirits and Grain from the great Diſtillers.

Meſſrs. Leven and Hyſlop's Schemes.

Both Mr. Leven and Mr. Hyſlop have propoſed Forms of a Still, and the latter ſuggeſts fixing the Still in boiling Water; but with great Deference to both theſe Gentlemen, I would obſerve, that Genius ſhould not be checked, that the preſent Improvements in Diſtillation had never been known, if the old Stills had been fixed unalterably, and no Improvements allowed; a different Application of Fuel, and other Circumſtances, would occaſion very different Rapidity in Diſtillation; a Still immerſed in boiling or tepid Water, would run too ſlowly, and one which was wrought by Steam, would work with as various Degrees of Rapidity as our common Stills.

Theſe are the great Outlines of what I think ſhould be eſtabliſhed in a permanent Act. In a ſhort Time I hope to ſpeak more deciſively in regard to the Effects of rapid Diſtillation and uſing Raw Grain; as I am conducting ſome Experiments by Permiſſion of the Scotch Commiſſioners of Exciſe, granted me at the Deſire of the Committee.

Mean Time I have the Honour to be,
with great Regard,
Sir,
Your moſt obedient humble Servant,
Geo. Skene Keith.

The Right Honourable Sylveſter Douglas, M. P.
One of the Lords of the Treaſury, London.

Appendix (N. 2.)

Letter from the Rev. George Skene Keith to the Right Honourable Sylveſter Douglas; dated April 11th, 1799.

Keith Hall, April 11th, 1799.

Sir,

I take the Liberty of ſtating to you the Progreſs of my Experiments in Diſtillation, which I promiſed to ſend in my public Letter on the Scotch Diſtilleries. I ſhall do this in the Form of a Journal, for the Sake of thoſe who wiſh to read the Account at length, and afterwards give a ſhort Abſtract, that thoſe who prefer a general View may be ſatisfied with looking at the principal Articles.

January 22d. Steeped 24 Buſhels of Bear, weighing 49 lbs. per Buſhel.
24th. Steeped other 24 Buſhels, ſame Weight.
26th. A Third Quantity of 24 Buſhels, ſame Weight, put to ſteep.

The Bear was dreſſed to this Weight, though far above the Average Weight of Aberdeenſhire Bear, becauſe Engliſh Barley is fixed by the Corn Act at Forty-nine Pounds per Buſhel. The Weights were Avoirdupois, and had been lately verified. The Buſhel was ſealed in London, was made of bent Wood, and conſequently not liable to expand in any great Degree.

The Firſt Twenty-four Buſhels were dried with Cinders, and ground with Rollers, and produced Thirty-five Buſhels of ground Malt, each Buſhel weighing Twenty-eight Pounds very nearly, the Whole being 978 Pounds of Malt from 1176 of Bear.

The Second Quantity of Twenty-four Buſhels was dried and ground in the ſame Manner, but produced only 938 Pounds from 1176 of Bear, or only Thirty-three Buſhels of Twenty-eight Pounds and a Half nearly. This Difference was occaſioned probably in drying the Malt.

The Third Quantity was dried with Peats, and ground on a Corn Mill, conſequently much ſmaller than what was done on the Rollers. It produced only Twenty-nine Buſhels, but the Buſhel weighed nearly Thirty-four Pounds, the Whole being 983 Pounds of Malt from 1176 of Bear.

March 11. The Firſt Quantity was brewed. Two Tuns had 200 Gallons each put into them; another ſmall Tun had only Fifty Gallons of the ſame Worts. But in order to ſhew the Effects of Dilution both on the Quantity and Quality of Spirits, about Seventy, nearly Seventy-five, Gallons of boiling Water were let into the Maſh Tun as a Fifth Maſh; and after being properly maſhed, and allowed to cool, was put into the ſmall Tun, which contained the Fifty Gallons. The Two Firſt Tuns had Eight Gallons of Yeaſt each, and the ſmall one got Six Gallons, all put in gradually.

Mr. Whyte, Superviſor at Banff, having joined me on the 15th of March, the Second Quantity of Malt produced from Twenty-four Buſhels of Bear, was brewed on the 16th, and was put into Two Tuns, the one containing 420 Gallons of pure Malt Worts, and the other having a Quarter of boiled Potatoes mixed with the Worts; the whole Maſs containing very nearly 300 Gallons; Thirteen Gallons of Yeaſt were put to the former, and Nine to the latter. A Saccharometer was uſed for the Purpoſe of marking the Attenuation; and by mixing a greater Proportion of weak Worts among the Potatoes, Care was taken that both Tuns had the ſame Spiſſitude originally.

On the 18th, the Third Quantity of Malt produced from Twenty-four Buſhels was mixed with Fifteen Buſhels of Bear, each Buſhel of the latter weighing only Forty-ſeven Pounds. This was all brewed and put into a Tun, which contained 860 Gallons.

By theſe different Operations the whole Malt, which was ſteeped before the intenſe Froſt came on, together with a Quarter of Potatoes and Fifteen Buſhels of Raw Bear, was now brewed.

The Diſtillation of the Firſt Brewing commenced March 22d, as ſoon as the Waſh was ripe for the Still. The Firſt Tun was run off ſlowly into Low Wines that Day; the Second Tun as rapidly as the Still would admit of next Day; and the Third or ſmall Tun with diluted Worts, on the 25th; their Low Wines were kept ſeparate.—The Still was an improved Highland Still, whoſe Head contained Eight Gallons and a Half, and roſe Two Feet Six Inches above the Body.

On the 26th, the whole Low Wines of this Brewing were doubled, or diſtilled a Second Time. The Firſt Quantity that had been ſlowly diſtilled yielded Thirteen Gallons and a Quarter of Spirits, and Feints worth Half a Gallon; the Second, which had been diſtilled rapidly, yielded very nearly Thirteen Gallons of Spirits, and Feints worth above Half a Gallon; the Third Quantity produced from diluted Worts yielded Five Gallons and a Half of Spirits, and Feints worth Two Pints, or One Fourth of a Gallon. The Foreſhot and Feints of the Low Wines were not only kept ſeparate from the Spirits, but a Flannel Cloth, during both Diſtillations, was placed over the Mouth of the Receiver, and the Oils, thus ſeparated, were collected in all the different Diſtillations. A Specimen of theſe Oils is ſent along with this Letter, and Samples of the Spirits. The Strength of the Spirits was purpoſely reduced to 10 per Cent. above Hydrometer Proof, or calculated to this Standard (were not ſo ſtrong,) becauſe the Term Glaſs Proof has no definite or preciſe Meaning.

Thus the whole Spirits produced from the 24 Buſhels of Bear, amounted to 33 Gallons. But as the Tower Gallon, which I uſed in meaſuring, and which is commonly uſed by Spirit Dealers, contains only 224 cubic Inches, while the Gallon of Exciſe is 231 Inches, the Spirits produced from this firſt Brewing amounted only to 32 Engliſh Wine Gallons, according to the Standard of Exciſe.

On the 27th, the Potatoe and Malt Waſh was diſtilled into Low Wines, as was the Malt Waſh of the ſame Brewing. On the 28th, the Potatoes yielded nearly 18⅛ Gallons, and the Feints were worth about Five Engliſh Pints. The Malt Low Wines yielded 21½ Gallons, and the Feints were worth nearly ¾ of a Gallon. The whole Spirits of this ſecond Brewing were 41 Tower Gallons, or 40 Wine Gallons of Exciſe very nearly, or Eight Gallons more than the former Brewing.

By this Statement it appears that every Buſhel of Potatoes had yielded a Gallon of Spirits, One to Ten above Hydrometer Proof. I had formerly diſtilled Potatoes, and knew their Value. But to carry this Experiment as far as I could, I took out Half a Gallon to keep as a Sample, and putting in 1¼ Gallons of Lees of Port Wine I diſtilled the Potatoe Spirits firſt a Third, and then a Fourth Time, and have ſent Samples of all the different Diſtillations. I have been the more particular both in conducting and in relating this Potatoe Experiment, becauſe it would be a great Advantage to the Agriculture of this Country, if the Rectifiers ſtill were chiefly ſupplied from the Green Crop; alſo becauſe Potatoes are particularly uſeful in promoting both Fermentation and Attenuation, where ſtrong Worts and Raw Grain are uſed; and becauſe we have a much greater Chance of beating Foreigners out of the Market of Spirits, if we uſe Potatoes and other Green Crops partly, than if we uſe Wheat and other Grain Crops ſolely, in Diſtillation. Indeed, conſidering the high Price of Labour in Britain, I doubt whether we can raiſe Corn ſo cheap as to underſell the Dutch Merchants in the Price of Grain or of Corn Spirits; but in the improved State of our Agriculture, the Uſe of Potatoes in Diſtillation might enable us to get the better of them. Beſides, the raiſing great Quantities of Potatoes for this Purpoſe would be of peculiar Service at a Time when a Scarcity of Grain prevailed in the Kingdom. On all theſe Accounts, and as the Committee wiſhed me to give full Information on the Subject of diſtilling Potatoes, I conſidered it to be my Duty to pay particular Attention to this Branch of my Experiments. But to proceed:

The Diſtillation of the Third Quantity of Malt was begun on the Third Current, but could not be finiſhed till this Day from Want of Coals and Fuel of every Kind. The Quantity of Spirits was 58½ Tower Gallons, or 56¼ Gallons of Exciſe. Eſtimating the 24 Buſhels of Malt at 32 Gallons, as in the Two former Caſes, this leaves 24¼ Gallons for the Value of the 15 Buſhels of Raw Grain, or 4¼ Gallons more than would have been produced if the 15 Buſhels had been malted, and not maſhed as Raw Grain. It deſerves alſo to be noticed, that the Raw Grain here uſed was of Crop 1797, weighing only 47lbs. per Buſhel, while the Bear of 1798 was more thoroughly ripened, and weighed in this Caſe 49lbs. per Buſhel.

As Spirits of the Second Diſtillation, when made from Raw Grain, are very harſh, it was thought proper to diſtil a Part of theſe Spirits a Third Time, and Specimens of both the Second and Third Diſtillations are ſent, as well as of the Oils which were ſeparated and collected from the firſt Diſtillation.

The Concluſions to be drawn from this Courſe of Experiments appear to me to be the following:

1ſt. Rapid Diſtillation is not proper in any View; it hurts the Quality of the Spirits, giving them a Flavour ſimilar to that of the Feints, which can ſcarcely be removed by mixing them with Charcoal, or by a Second Diſtillation:—The Faculty can decide whether it be alſo unwholeſome. But if the Duty were impoſed by Survey, it would be unprofitable, as it is attended with a Loſs of near Two per Cent. on the Quantity.

2d. Diluted Waſh, ſlowly diſtilled, produces more Spirits than if the Worts had been very ſtrong. In the Firſt Brewing One Ninth Part of the Worts, diluted with a very weak Maſh (which would otherwiſe have been neglected to be made) produced a Sixth Part of the Total Quantity of Spirits. It is true that the ſmall Tun which produced this had the Whole of this weak Waſh, when it ſhould only have had a Ninth Part of it; but ſtill the whole Increaſe was occaſioned by Dilution principally; I ſay principally, becauſe, owing to the extreme Coldneſs of the Seaſon, a larger Proportion of Yeaſt was added.

3d. A very fine Spirit may be produced from a Mixture of Malt and Potatoes, the Uſe of which will ſuperſede that of Wheat in Diſtillation, and muſt be attended with very beneficial Conſequences. Corn Spirits are harſh; Malt Spirits are more palateable; Potatoe Spirits are ſoft; but a Mixture of Malt and Potatoes, nearly equal Parts of each, if properly managed, makes a very pleaſant and palateable Spirit, which may be either drunk immediately, or made the Baſis of a Rectifier's Spirits.

4th. Corn Spirits ſhould not be uſed without being rectified, i. e. either purified by Charcoal or thrice diſtilled. If Raw Corn Spirits be permitted to be uſed, they ſhould pay a higher Duty than what is paid by Malt Spirits, as they occupy leſs Space, employ leſs Labour, and yet produce a greater Quantity of Spirits than is produced where the Grain is all malted.

I beg, however, that the following Remarks may be attended to.

1. Theſe Experiments muſt be repeated, that they may be confirmed. The Quantity loſt by Adheſion or Abſorption, in a Diſtillery where the Utenſils had been ſo long out of Uſe, is, perhaps, conſiderable, and muſt be more or leſs ſo, according to the Proportion of the Surface of the different Tuns to their cubical Contents.

2. The Quality of theſe Spirits, eſpecially of what was firſt diſtilled, may be affected, in ſpite of all Care to prevent this, by uſing a Still, Worm, and Utenſils, that had been long out of uſe. The Spirits diſtilled from the diluted Worts having loſt, by running over, about a Gallon of Low Wines, which was afterwards put into the Still, no doubt are not ſo well flavoured as they would otherwiſe have been; nor can Spirits put up into Glaſs Bottles be ſo mild as if put into Wood. On that Account, a Sample of Spirits diſtilled above Two Years ago by the very Man who diſtils all the Specimens herewith ſent, accompanies this Letter, that Facts may be fully aſcertained.

3. The Quantity of Spirits already obtained by theſe Experiments is, no doubt, leſs than what is extracted by the Lowland Diſtiller from an equal Quantity of Grain, but is probably much more than the Highland Diſtillers raiſe from an equal Quantity of the Grain which they uſe in Diſtillation. It will be the Object of future Experiments to aſcertain what can be extracted from inferior, and what from ſuperior, Grain. I ſhall attempt this in a few Days.

Permit me here only to ſay, that I have been actuated by the pureſt Motives, have beſtowed conſiderable Labour and Attention, and have by Perſeverance ſurmounted many Obſtacles, which I ſhall not here trouble you with detailing.

The Commiſſioners of Exciſe have behaved to me in the moſt liberal Manner, in not only ordering the Superviſor of the Diſtrict and Officer of the Diviſion (who has the Care of the Spirits) to give me every Aſſiſtance, but they have appointed Mr. James Whyte, Superviſor at Banff, to attend me occaſionally. I have been much indebted to this Gentleman, whom I have known for many Years. My Acquaintance with him commenced by ſhewing him Sir Charles Blagden and Mr. Gilpin's Experiments in the Tranſactions of the Royal Society; I have ſince known him for ſeveral Years, and do not believe there is a better practical Diſtiller in the

Iſland. If a Duty on ardent Spirits, by a ſtrict Survey, be eſtabliſhed, I need not point out the Value of a ſuperior Officer, who poſſeſſes ſo much Knowledge and Experience. As I can have no Intereſt in making this Declaration, and would not have had the Approbation of my own Mind, if I had neglected to make it, I hope I ſhall be forgiven for making it in the moſt public Manner I could.

I have the Honour to be with great Regard,
Sir,
Your moſt obedient humble Servant,
George Skene Keith.

The Right Honourable Sylveſter Douglas,
&c. &c. &c.

LIST of SAMPLES ſent along with this Letter, One Set to the COMMITTEE, and One to the BOARD.

N° 1. Malt Spirits diſtilled ſlowly.

N° 2. Malt Spirits diſtilled rapidly.

N° 3. Malt Spirits from diluted Worts.

N° 4. Potatoes Twice diſtilled.

N° 5. Potatoes Thrice diſtilled with Wine Lees.

N° 6. Potatoes rectified, or Four Times diſtilled, ditto.

N° 7. Raw Corn Spirits, i. e. Twice diſtilled.

N° 8. Corn Spirits Thrice diſtilled.

N° 9. Malt Spirits from diluted Worts, which I went on purpoſe to get from Captain Cumming.

N° 10. Mr. Simpſon's Malt Spirits, kept in Wood, and given me by Sir William Seton *.

N° 11. Phial of Spirits from Mr. Lieth in Warthil, taken with my own Hand.

N° 12. Phial of Oils collected from the Raw Grain Spirits, No. 7, on the firſt Diſtillation.

George Skene Keith.

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* N° 10 was diſtilled by John Milne, who has been 30 Years in the ſame Family, and diſtilled in all theſe Experiments for me.

ABSTRACT of the above EXPERIMENTS.

FIRST BREWING.

Avoirdupois.
24 Buſhels Bear, weighing 49 lbs. each - - Total - 1176 neat
or 35 Buſhels Malt, weighing 28 lbs. nearly - - Total - 978
Produced
200 Gallons of Waſh ſlowly diſtilled, and Spirits 13¼ Wine, Gallon Tower Meaſure
200 - Do. - rapidly diſtilled Spirits 13½ Ditto
50 - Do. - diluted with 75 Gallons very weak Spirits - - - - 5¼ Ditto. Total 33 Gallons. Meaſure.

SECOND BREWING.

24 Buſhels Bear, as above, at 49 lbs. per Buſhel - - 1176 lbs. neat.
or 33 Do. Malt at 28½ lbs. per Buſhel nearly, only - - - 938 neat.
and 8 Buſhels or One Quarter of Kidney Potatoes, 4 Cwt. or 448 neat.
Produced
420 Gallons pure Malt Waſh, and Spirits - 22¼ Tower Gallons.
300 Gallons Malt and Potatoe Waſh and Spirits 18¼ Gallons.
The Total Produce, 41 Tower Gallons, which leaves a Gallon of Spirits for every Buſhel of Potatoes.

THIRD BREWING.

24 Buſhels of Bran, as before - - - - - - Total - 1176
or 29 Malt at 34 lbs. nearly - - - - - - - - - - 983
and 15 Buſhels Raw Grain at 47 lbs. - - - - - - - - 705
Produced
58½ Tower Gallons of Raw Corn Spirits, 56¼ Gallons of Exciſe.

N. B. The Tower, or Guildhall Gallon of Commerce, contains 224 Inches.
The Wine Gallon of Exciſe contains - - - - - 231 cubic Inches.

Appendix (N. 3.)

LETTER from the Rev. George Skene Keith to the Right Honourable Sylveſter Douglas, dated 31ſt May 1799.

Old Meldrum, May 31ſt, 1799.

Sir,

I beg Leave to trouble you with a further Account of my Experiments in Diſtillation, which, after many Obſtructions, are now brought to a Concluſion.

In my Letter of April 11th, I gave a particular Statement of the Three Firſt Brewings, which amounted to 72 Buſhels of malted Bear or Big, 15 Buſhels of unmalted or Raw Bear, and Eight Buſhels of Potatoes. It may be proper to add to that Account, that no Saccharometer Eſtimates were taken of the Firſt Brewing, as I could not procure a Saccharometer till Twenty-four Hours after the Yeaſt was put to the Worts. But the Quantity of ſaccharine or fermentable Matter was carefully taken by myſelf in all the ſubſequent Brewings, excepting the Fourth, which I ſaw brewed, But the Duties of my Office having called me away, the Worts were put to Yeaſt a few Hours before I returned. The Error here, however, could not exceed Half a Pound per Barrel; and for that too I made an Allowance.

I am now to give a general Account of the laſt Seven Brewings, which comprehended 148 Buſhels of malted, and Ten Buſhels of unmalted Bear, Five Buſhels of Potatoes, and Two Buſhels of Carrots; and I refer to the ſubjoined Table, for all thoſe Particulars of the whole Experiments, which can be known at once by tabular Inſpection.

Fourth Brewing. 12½ Buſhels of malted, and 10 of unmalted Bear, weighing 47 lbs. per Buſhel, by being much diluted, yielded Spirits of a ſuperior Quality to the Third Brewing, which was alſo partly compoſed of Raw Grain, and alſo a greater Proportion of Spirits, viz. 36¼ Tower Gallons, 10 per Cent. over Proof. This Experiment, which was a very good one, ſhewed the Advantages of Dilution.

Fifth Brewing. 25 Buſhels of malted Bear, ſame Weight. To try how far Dilution could be advantageouſly carried, the Worts of this Brewing were put into Two Tuns, viz. One containing 466 Gallons, at 10.7 lbs. of ſaccharine or fermentable Matter per Barrel, and the other containing 270 Gallons, at 14.3 lbs. per Barrel. The Reſult ſhewed that it is not profitable to dilute the Waſh too much. For although there is no Doubt more ſaccharine Matter is obtained by great Dilution, i. e. when the Waſh is weakeſt, yet the common Method of diſcharging the Still, when the Feints become ſo weak as not to burn either on the Horn or in the Furnace, occaſions weak Waſh to be not ſo thoroughly diſtilled. In order to aſcertain this beyond a Doubt, I made the Still run to Water in a Variety of Inſtances, and found that when it was charged with very weak Waſh, there remained Seven Gills of Proof Spirits after the Low Wines were ſo weak as not to emit any Flame, while in ſtrong Low Wines, not above Four Gills remained, becauſe there was much leſs ſpent Waſh in the Still. I requeſt that this may be particularly attended to, becauſe any Calculations which are made upon the Suppoſition of running the Contents of the Still to Water, as is done by the ingenious Mr. Richardſon of Hull, will be conſiderably beyond what can be made by a Diſtiller, who cannot afford Time to run his Still to Water.

Sixth Brewing. 25 Buſhels at 49 lbs. per Buſhel. The Object of this Experiment was two-fold: Firſt, to confirm what had been proved in regard to Dilution; Secondly, to try how great a Quantity of Spirits could be extracted from Grain of 49 lbs. per Buſhel, after the Utenſils had been properly ſeaſoned, and the Weather become temperate. The Effects of theſe two united produced 38¼ Gallons of Spirits from the 25 Buſhels, or 12.32 Tower Gallons per Quarter.

Seventh Brewing. 25 Buſhels of Malt not thoroughly malted. The Intention of this Experiment was to ſhew the Effects of imperfect malting. The Spirits were not ſo palateable as where the Malt was thoroughly made. But the Reſult in regard to Quantity ſeems to prove, that where a Perſon is to uſe Malt only, it is unneceſſary to malt it thoroughly for the Purpoſe of Diſtillation. It is otherwiſe where a Proportion of Raw Grain is meant to be mixed with the Malt, or where the Malt is uſed for brewing Ale or Beer for drinking.

Eighth Brewing. 12½ Buſhels malted Bear at 47 lbs. per Buſhel, Two Buſhels of Carrots at 56 lbs. per Buſhel, and Five Buſhels of Potatoes, ſame Weight. The Deſign of this Experiment was both to confirm the former one in regard to Potatoes, and to try the comparative Effects of diſtilling Carrots. The Reſult was a Confirmation of the Value of Potatoes, and a ſatisfactory Evidence that Carrots were much more difficult to manufacture, and yielded little more than Half the Spirit which was produced from Potatoes.

Ninth Brewing. 24 Buſhels of inferior Bear, at only 44 lbs. per Buſhel. The Reſult proved, that it is not the Diſtillers Intereſt to uſe weak Bear, though purchaſed at a conſiderably inferior Price. It produced only 29.8 Tower Gallons. Yet this is the Average Weight of the Bear or Big of the North of Scotland. And the ſame Quantity of ſaccharine Matter of ſuch Bear will not ferment ſo kindly, nor produce the ſame Spirit as if the Grain had been weightier, and raiſed under a warmer Sun.

Tenth Brewing. 24 Buſhels of very fine Bear or Big, which weighed 52 lbs. per Buſhel. This Quantity was procured with great Difficulty, and was taken by repeated Dreſſings out of about Twelve Quarters. Though it was too long before it was dried (owing to the Want of Cinders, or any other Fuel for drying) it yielded 42.3 Gallons of Spirits. Another deciſive Proof of the Value of good Grain.

I would

GENERAL VIEW of the Experiments on

Number of Brewings.	Bear Malted, N° of Buſhels.	Weight of D°, per Buſhel.	Total Weight lbs.	Malt of D°, N° of Buſhels.	Total Weight of Malt, lbs.	Unground or Raw Bear, Buſhels.	Weight of D°, per Buſhel.	Total Weight of D°, lbs.	Potatoes, Buſhels of 56 lbs.	Carrots, Buſhels of 56 lbs.
N° 1	24.	49	1176	35.	978	—	—	—	—	—
2	24.	49	1176	33.	938	—	—	—	8	—
	—	—	—	—	—	—	—	—	—	—
3	24.	49	1176	29.	983	15	47	705	—	—
4	12.5	47	587	16.5	467	10	47	470	—	—
5	25.	47	1175	33.	934	—	—	—	—	—
	—	—	—	—	—	—	—	—	—	—
6	25.	49	1225	35.	987	—	—	—	—	—
	—	—	—	—	—	—	—	—	—	—
7	25.	47	1178	33.	979	—	—	—	—	—
8	12.5	47	587	16.5	467	—	—	—	—	2
	—	—	—	—	—	—	—	—	5	—
9	24.	44	1056	28.5	906	—	—	—	—	—
10	24.	52	1248	33.	1,016	—	—	—	—	—

I would now trouble the Committee with a few Obſervations:

1ſt. All the above Gallon Meaſures are computed by actual Meaſurements of the Tower Gallon, which contains 224 Inches, and is the Gallon uſed by Spirit Dealers, though the Wine Gallon of Exciſe is 231 Inches.

2d. Clarke's Hydrometer was uſed in proving the Strength of the Spirits; but the Hydrometer is not a correct Inſtrument at beſt; and Clarke's Hydrometer, which conſiſts of ſudden Leaps, inſtead of ſo many per Cents., is one of the worſt Hydrometers.

3d. The Saccharometer uſed in theſe Experiments was made by an excellent Workman. But I do not vouch for its Accuracy, or for that of any Saccharometer, excepting for proving the Attenuation. A weighing Bottle is incomparably more accurate than either an Hydrometer or Saccharometer; and if made to contain 10,000 Grains, would very correctly prove the Weight of Spirits from Alcohol down to One Thouſandth Part of Spirit, and the Strength of Waſh from the weakeſt Worts up to Burton Ale. It would be an Unit followed by Decimals, diſtilled Water being the Standard; and the moſt illiterate Exciſe Officer could not commit any Error with this Standard.

4th. The great Difference of the Number of Buſhels of Malt between N° 3, 9, and 10, in the Table, is owing to theſe laſt being ground on a Corn Mill, while the other Seven Numbers were ground on Rollers.

5th. There are ſome Anomalies in regard to the Attenuation occaſioned by different Sizes of Tuns, and different Qualities of Grain. But theſe are Niceties of which Theory can take no Notice.

Diſtillation conducted by GEO. SKENE KEITH.

Gallons of Worts.	Barrels of D°, of 36 Gallons.	Saccharine Matter per D°.	Attenuation per Barrel.	Weight when ripe for Still.	Gallons of Spirits, 16 O. P.	D° per Qr of Bear Malted.	D° per Qr of Raw Bear.	D° per Qr of Malt.	D° per Quarter of Potatoes	D° per Quarter of Carrots.
525	14.58	not taken.	not taken.	4.3	33.	11.	—	7.3		
300	8.33	15.6	12.1	3.5	18,75	11.	—	8.	8.	
420	11.66	15.6	10.6	5.	22.25	11.	—	9.		
806	22.38	19.3	14.	5.3	58.5	11.	13.6	9.		
685	19.03	14.	9.7	4.3	36.25	11.5	14.65	9.		
466	12.95	10.7	6.5	4.2	19.	11.42	—	8.34		
270	7.5	14.3	9.8	4.5	15.25					
234	6.5	18.5	13.5	5.	16.5	12.32	—	8.8		
496	13.75	12.	7.7	4.3	22.					
672	18.66	13.7	10.7	3.	34.33	11.	—	8.		
193	5.35	10.	6.7	3.3	7.5	11.5	—	9.	8.	5.
315	8.75	13.3	11.	2.3	16.9					
608	16.9	13.4	9.8	3.6	29.8	9.93	—	7.3		
741	20.58	13.8	11.1	2.7	42.3	14.1	—	10.25		

To render the preceding Table more intelligible, the following Remarks may be attended to: The Weight of diſtilled Water contained in a Barrel, or Thirty-ſix Ale Gallons, is at the common Temperature of 60° Heat, very nearly 677 $\frac{2}{10}$, or 677 . 2 Pounds; whatever much this weighs above that Quantity, when filled with Worts, is called its Saccharine Matter. Thus in the Table of the Third Brewing, the ſaccharine Matter is 19 . 3 Pounds; that is, in fact, 696 ½ Pounds in all; of which 677 . 2 being the Weight of Water, the Remainder was the Extract of Barley, and is called Saccharine Matter. The Saccharometer, when put into the Tun, ſtood at 19 . 3. The Attenuation is the Number of Pounds which the Worts were rendered leſs weighty by the Proceſs of Fermentation, which in the above Caſe was 12 $\frac{1}{10}$ or 12 . 1. and it is well known that the Quantity of Spirits produced, does not depend upon the original Strength of the Worts, but upon the Degree of Attenuation which is produced by a complete Fermentation.—This is a curious Fact, but it is well eſtabliſhed.—The Weight, when ripe for the Still, denotes how much the Ripe Waſh was weightier than Water.

I hope this General Report will be ſatisfactory to the Committee, and uſeful to the Country; though the conducting of theſe Experiments has been attended, owing to the uncommon Severity of the Seaſon, with more Labour than I at firſt expected.

I have the Honour to be, with great Regard,

Sir,

Your moſt obedient humble Servant,

Geo. Skene Keith.

The Right Honourable Sylveſter Douglas,
&c. &c. &c.

Appendix (O. 1.)

OBSERVATIONS ſubmitted by Meſſrs. GRAHAM, BONAR, and LEVEN, on certain Papers preſented to the Committee, reſpecting the Scotch Diſtillery, 1799.

DOCTOR JEFFRAY's REPORT.

THE Commiſſioner, Solicitor, and General Superviſor of Exciſe, who, in obedience to their Order, have had the Honour of attending the Committee, would beg leave, before ſubmitting any particular Obſervations on the ſeveral Papers preſented ſince the 20th of March laſt to the 10th of June Inſtant, to refer to the Reports of the Board of Exciſe, dated the 11th and 25th of May and 6th of June 1798, 27th of February and 20th March 1799, and to the Anſwers to the Queries of laſt Seſſions by Meſſrs. Bonar, Maitland, and Leven; as containing, in general, a Statement of Facts which they conceive can be ſupported by official Documents, and an Expreſſion of Opinions upon ſeveral important Points, which, after full Conſideration, they cannot yet apprehend to have been erroneous either in their Principle, or in their Application to Practice.

Appendix Diſt. Rep. 1798,
Page
183 et ſeq.
379 et ſeq.
197 et ſeq.
210 et ſeq.
225 et ſeq.
238 et ſeq.

The Obſervations which have occurred to them upon Dr. Jeffray's moſt voluminous and elaborate Report might perhaps have been conſiderably abridged, and many of them rendered unneceſſary, had its Author, who ſtates he was employed by the Authority of the Lords of the Treaſury, taken the Trouble, inſtead of obtaining Information from Diſtillers alone, to have had Communication in Scotland with the Board of Exciſe, or its principal Officers, the former of whom would have been ready, and the latter inſtructed, to have given him ſuch Knowledge of Facts, and Aſſiſtance in making his Survey or Experiments, as were conſiſtent with the Laws under which their Management muſt always be conducted, and with the eſtabliſhed Regulations of their Service. It appears, however, that with the ſingle Exception of Mr. Roſs, Collector at Oban, Dr. Jeffray has not had Communication with any Perſon belonging to the Exciſe Department, in conſequence of which it is not improbable he may have unintentionally fallen into ſeveral Miſtakes, which might otherwiſe have been avoided.

Page 365.

MALTING, p. 365 to 368.

Dr. Jeffray begins his Report with deſcribing the Proceſs of Malting, and ſhews that the Radicle (or Root) is the firſt Thing that appears, and then the Plumula or young Stem, and that when this Stem has travelled Half the Length of the Barley Corn within the Huſk, Vegetation has gone far enough, and ſhould be checked by drying the Malt. There is, however, ſome more Knowledge and Attention neceſſary in carrying on this Proceſs ſucceſsfully than has been thus deſcribed by, or perhaps is known to the Doctor; ſuch as a judicious Selection of the different Qualities of Grain before being ſteeped, and the ſkilful Management of the Malt when upon the Floor, &c. But enough has been ſaid by him to anſwer the Purpoſe of giving a general Idea of the Malting Proceſs. It is only neceſſary here to remark, that the improper Practice of allowing Malt to acroſpire, or grow too long, was guarded againſt by Law, viz. 6 Geo. 1. c. 21. ſ. 1, and 2*; but thoſe Clauſes of that Act were repealed by 3 Geo. 2. c. 7. ſ. 13.

Dr. Jeffray obſerves, that "it has been ſaid that ſome Grain is fit only to be "made into long Malt, but that this is not true."—Perhaps the Perſons who ſaid there was any ſuch Grain were no Maltſters, or have been miſunderſtood; but

Pa. 367 and 368.

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* Wherein *acroſpiring* is defined the "ſprouting, running out, and growing at the End of the Grain "from which the Blade proceeds;" and is ſaid to be not only a great Prejudice to the Malt ſo made, but increaſes the ſame much in Bulk and Meaſure, to the great Diſparagement of the Trade of Britiſh Malt in Parts beyond the Seas, and leſſening of His Majeſty's Revenues.

it is true that many Parcels of Grain are by Mixtures ſo unequal in Quality, occaſioned by Soil, Climate, Dryneſs, &c. that they will not malt equally, as ſome Part of a Steep or Floor will begin to acroſpire before the greater Part thereof has fairly begun to ſpring. A Maltſter, for his own Uſe, will therefore be very careful to keep the different Qualities of Grain ſeparate, ſo as each Steep may *come* as equally as poſſible. Maltſters for Sale, however, are more careleſs; and if an unſkilful Perſon buys Malt, he may be cheated by the falſe Bulk; but a ſkilful Perſon would obſerve the Trick, and inſiſt upon having the Malt *harped* (as it is termed) which is taking off the Cummings or Coombs, or ſeparating the projected Growth of the Root or Stem from the Pickle, and then the Malt will meaſure fair. Should the Bounty or Drawback ſtill be continued on Malt exported, it is conceived that all ſuch Malt ſhould be harped, as this would not only prevent Impoſition on the Revenue, but would preſerve the Character and Sale of Britiſh-made Malt, which has been alledged to have ſuffered for Want of ſuch Regulation.

RAW GRAIN DUTY, p. 368.

The Evaſion of the Raw Grain Duty, taken Notice of Pa. 368, by Diſtillers uſing Raw Grain among Malt mixed and ground together, which it is difficult to diſcover, has been propoſed to be effectually remedied by a Clauſe impoſing a Penalty upon every Diſtiller or other Perſon who ſhall mix Raw Grain with Malt before being taken Account of by the Officer, or at any other Time than immediately before the ſame is put into the Maſh Tun, in the Preſence of the proper Officer, and after giving Twenty four Hours previous Notice of the Intention to maſh ſuch Grain.

PATENT, p. 371.

See Specification of Patent, granted 30th October 1787, to Richard Tillyer Blunt, for his new-invented Compoſition to be uſed inſtead of Yeaſt.

TUNS, p. 371.

It is ſtated, that "the great Diſtillers only plug up the Pipes fitted in the "Heads of their Tuns that no Air may enter till the Waſh is diſtilled; but many "of the ſmaller Diſtillers not only diſtil with their Tuns always open, but many "of them never heard that a fermenting Tun was at any Time ſhut."—There is no Diſtiller, however, who has not heard that it was neceſſary to keep up a certain Heat in the Waſh when under Fermentation; and in cold Weather all Diſtillers, both in the Highlands and Lowlands, do ſo by having their Tuns made with cloſe Covers and Hatches (as deſcribed) or by laying looſe Boards occaſionally acroſs, and ſpreading Sacks, Blankets, &c. over them. The latter is the Highland Practice; and in both Parts of the Country a Fire is generally kept in the Tun Room. It is apprehended that the Waſh Backs are ſhut up to exclude the external Air, not with any View to prevent the *acetous* Fermentation, but becauſe, during the *vinous* Fermentation, a Degree of Heat is generated ſufficient to aſſiſt the Eſcape of the Alcohol with the Carbonic Acid Gas which is thrown off during the latter Part of ſuch Fermentation.

BLINKING WORTS, p. 375.

The Doctor ſtates, "That the Diſtiller at Stonefield informed him, that his "great Secret for making fine Whiſkey was blinking or ſouring properly the "Waſh;" by which, it is ſuppoſed, muſt be meant the Worts before Fermentation. In general all the Diſtillers in the Highlands, and moſt of the Brewers of Ale, blink their Worts; the Diſtillers in Ferrintoſh, and moſt of thoſe in Roſsſhire, boil their Worts before being fermented, and this laſt Operation does, in the general Opinion of the Country, give the Spirits made in that Corner the good Character they have ſo long ſupported. Mr. Leven never knew a Diſtiller any where that did not uſe ſome Soap, and is certain, if there are any who do not, their Number muſt be very few. He has ſeen ſome uſe more, and ſome leſs, in the Highlands; ſome uſe Caſtile, others White Soap; none Yellow, for it is the Roſin in it that gives the bad

Soap.

Flavour and Taſte ſo much complained of in the Lowland made Spirits. He has obſerved in the Highlands a ſmall Bit of White Soap put in with a Handful of common Salt, and this, it is ſaid, gives their Spirits that fine Black Hue that pleaſes the Eye of the Conſumer. There may be ſomething in the blinking, and perhaps in the boiling of Worts; but the Opinion of many Brewers and Diſtillers is, that by blinking the Ale ripens ſooner, or gets hard, and the Waſh ferments better, and alſo is ſooner ready for the Still. It is, however, his own, and the general Opinion of the Country, that Worts from pure Malt, fermented properly, and uſed in Time, diſtilled with a cool Refrigeratory, and not ſo faſt as to force over the eſſential Oils, is the real and whole Secret of making either good Highland or Lowland Whiſkey. Salt.

FERMENTATION, p. 377.

Here the Firſt Argument againſt the Survey Syſtem is introduced; it ſeems neceſſary, therefore, to take ſome Notice of it in this Place. Dr. Jeffray ſays, That "it "would be injurious to the Production of the greateſt Quantity of Spirit from Grain "to allow the Exciſe Officers to open up fermenting Tuns, and ſurvey them at Plea-"ſure."—Having already mentioned, that the Highland as well as Lowland Diſtillers cover up their Tuns, though in a different Manner, yet for the ſame Purpoſe, it may be proper to add upon this Point, that till the Fermentation is fairly commenced, it is abſolutely requiſite to keep the Tuns open; and in that Situation an Account of their Contents might be taken without any poſſible Injury or Interruption to the Manufacturer. It is not common, nor is it neceſſary, for Officers of the Revenue to diſturb Tuns when they are *up*, as it is termed, unleſs they have good Reaſon to ſuſpect Fraud: But even this Examination might be made, by obliging the Diſtiller always to have (what moſt of them already find to be very uſeful) a ſmall Hole, with a Slider, at the Top of their Tuns, for letting in the atmoſpheric, or letting out the fixed Air, which Hole would admit the Officers gauging Inſtrument to aſcertain the Quantity; and alſo to have a Cock fixed in the Middle of every Tun, by which he could draw off a ſmall Quantity of the Liquor, to prove by the Saccharometer its State of Denſity or Attenuation, and ſo get to the Knowledge whether the Tun had been ſhifted, or any Part abſtracted privately, and freſh Wort of a ſtronger Gravity added without Notice.

It is only further neceſſary to remark, that this Argument againſt the Survey Syſtem, from the "Injury done by it to the Manufacture," is compleatly anſwered, in fact, ſuperior to all reaſoning, by the Practice which obtains daily in the great Diſtilleries in England, where the Duty is, and for near 15 Years paſt, has been charged upon the Waſh when in the Tuns.—Theſe are conſtantly ſurveyed by the Officers of Exciſe, but no Complaint of Injury ariſing therefrom has ever been, or can be juſtly made, becauſe the Law (26 Geo. 3. Cap. 73. Sect. 5.) has provided, "That every Fermenting Waſh Back ſhall have a Hole or Dipping Place in the Top "thereof, and be ſo placed and conſtructed as that the Officer may be conveniently "enabled to take his Gauge at ſuch Hole;" and this Survey is made, and Account taken and kept, without any Interruption of, or Prejudice to, the Manufacture, though carried on in ſome Houſes to an Extent Ten Times more, in point of Revenue, than is known in any Diſtillery in Scotland.

SACCHAROMETER, p. 377.

This Inſtrument is, in Truth, an Hydrometer for Worts. The Hydrometer for Spirits proves their Value by ſhewing their Strength, or how much *lighter* they are than Water;—That for Worts, (commonly called a Saccharometer) proves their Value by ſhewing their Strength, or how much *heavier* they are than Water. It does not diſtinguiſh the particular Quality or Nature of the Matter held in Solution; but it does very accurately indicate the Extent to which the Gravity of the Liquid is increaſed above that of Water. When Worts are put into a State of Fermentation, it will very correctly mark the Progreſs of the Attenuation; and when the Fermentation is over, will ſhew how far it has been compleated, upon which greatly depends the Quantity of Spirits the Waſh will produce; and a Wort of Forty Pounds per Barrel attenuated down to 0 will produce in an exact Ratio to a Wort of Sixty, attenuated to 5 or 0.—In ſhort, 1000 Gallons of Wort at 80 Gravity, attenuated to 70, 60, 50, 40, 30, 10, or 0, will invariably produce a Reſult ſufficiently accurate for all practical Purpoſes. But Dr. Jeffray has taken ſome Pains to ſhew it a very fallacious Inſtrument, ſhould it ever be applied for charging the Diſtillery Duties. What he has ſtated is underſtood to be, 1ſt. That it ſhews the Spiſſitude or Denſity only of the Worts, but it does not diſtinguiſh what the Nature and Kind of the Matter may be; and he very juſtly ſays, that all the Extract from Raw Grain or Malt is not capable of yielding Spirits; and, 2dly. That the Diſtillers had informed him of their Obſervations on Grain produced on different Soils, hot and dry, cold and wet, Engliſh and Scotch; that Worts might appear by the Saccharometer equal in Denſity, while they did not yield Spirits in Proportion; and even that the apparently beſt Worts yielded the ſmalleſt Quantity of Spirits. In reply thereto, it is to be obſerved, that here, as in many other Parts of his Memorial, the Doctor does not give his own Experience, but the Diſtiller's Account of the Matter to him; and it is preſumed, that the Committee will not readily decide upon Information derived entirely from that Quarter. The Truth is apprehended to be, that the Diſtillers are afraid of the Introduction of this Inſtrument as a Check, in the ſame Manner as they were, prior to 1784, of the Uſe of the Hydrometer, well knowing how effectually both the one and the other might be applied for that Purpoſe. It is certainly true, however, that the Saccharometer does not pretend to diſtinguiſh the Nature of the Matter held in Solution, or, in other Words, whether the Gravity of the Water is increaſed by the Solution of Earth, Salts, Sugar, or mucilaginous Matter; but it is alſo a Truth, that it does very accurately point out the Extent to which the Gravity is increaſed; it likewiſe aſcertains the Progreſs of the Attenuation by Fermentation, which is the great Deſideratum of Information for the Officer; and it is believed that a Table of Attenuation can be formed, by which the Quantity of Spirits may be very nearly aſcertained:—Such a Table, perhaps, will not ſhew the Seconds or the Minutes, but it will ſtrike the Hours and Quarters very diſtinctly, and thus be ſufficient for Practice, and to prevent the Poſſibility of Fraud, above a certain Extent; and, upon the whole, the Objection, if any, amounts to a mere Trifle of Uncertainty in the Inſtrument. Such is indeed the preſent State of the Hydrometer, not ſtrictly correct, but authorized by Law, and found to be ſufficiently ſo for Practice. In the Two Inſtruments there is a great Similarity, the latter taking up the Check juſt as the Power of the former ceaſes to act; and they are thus very naturally connected with each other.

Upon the Second Objection it is to be obſerved, that, as to the lighter Wort producing more Spirit than a heavier Wort, Engliſh Grain producing more ſaccharine Matter than the ſame Weight of Scotch Grain, and the Difference on account of hot, cold, wet, and dry Soils, &c. all this is very ingenious theoretical Reaſoning; but Theory and Practice are different Things; and it is particularly to be noticed, that it is not once aſſerted, what this great Difference will amount to in any given Quantity. Upon this Point perfect Silence is obſerved. The Matter is only ſtated as a Poſſibility, and that a Diſtiller or his Servant ſaid ſo, which is to be held concluſive to condemn the Inſtrument without a fair Trial. Mr. Leven, who has uſed it in Practice, preſumes not to ſay that this Inſtrument is perfectly correct, any more than the Hydrometer; but he does ſay that it is ſufficiently correct for the Purpoſes propoſed by it; and here he cannot help requeſting the Attention of the Committee to the Nature of the Evidence given by the Diſtillers and Witneſſes brought up by them laſt Year, which was evidently intended to impreſs the Committee with an Idea that the Highlands, in reſpect of Grain and Fuel, were as favourably ſituated for rapid Diſtillation as moſt Parts of the Lowlands.——Mr. Millar ſaid "Their Grain in ſome Parts was preferable." If ſo, whence comes it that the Grain from Southern Climates, and hot and dry Situations, produces more Spirits than Grain from a northern, cold, and

Appx. Diſt. Rep. 1798. Pa. 39.

and wet Climate and Soil does? It is the Opinion of ſome Diſtillers who have had great and long Practice, that the Effects of Soil and Climate are not worth conſidering as to any Difference it would make by charging a Duty upon the Worts; for it is contended, that a Wort from Orkney Bear has produced as much Spirit as a Wort of the ſame Gravity from Norfolk Barley. It is not meant that a Boll of each has produced the ſame; but that 100 Gallons of Wort from Orkney Bear at 80 Pounds per Barrel, attenuated to ⊙, produced as much Spirit as 100 Gallons of Wort from Norfolk Barley at 80 and attenuated to ⊙. If it takes 8 Buſhels of inferior Grain to make 100 Gallons of Waſh at 80, which can be done with 6 Buſhels of good Grain, ſtill the Wort being made of the Gravity of 80, and attenuated to ⊙, will produce the ſame Quantity of Spirit, at leaſt near enough for all the practical Purpoſes to which the Fact is applicable.—The Inſtrument is ſaid to be fallacious; it has been admitted that it is not perfectly correct; but the Extent of its Inaccuracy has never yet been pointed out; mere Theory only has been oppoſed to Practice. It is not, however, as yet intended, that exactly what the Saccharometer indicates ſhould fix the Charge; but, till a Trial and further Experience ſhall juſtify ſuch a Meaſure, it is ſubmitted, that any Charge from it ſhould be rather *below* the Fact, *i. e.* that Fraud or illegal Evaſion of Duties muſt have happened before that takes place, and yet that it ſhall prove ſo compleat a Check, that no Fraud or Evaſion of Duties above a certain Extent, can poſſibly exiſt without being known and detected. Mr. Leven is therefore fully convinced, that this Inſtrument would be the moſt perfect, equal, and ſecure Method of charging the Duties on Beer and Ale, that ever was, or that perhaps ever can be adopted; and he is equally ſatisfied, that ſhould the Survey Syſtem be again reverted to in the Diſtillery, and the Duties upon Spirits be levied by a Check Gauge upon the Materials from which they are made, viz. the Worts and Waſh, this Inſtrument would prove a moſt compleat and perfect Check on the fraudulent Diſtiller. In farther Elucidation of the Uſefulneſs and good Effects of this Inſtrument for Revenue Purpoſes, it is a Fact generally known, that the only conſiderable Fraud practiſed under the old Syſtem of Survey in Scotland, ſince the Hydrometer was ſanctioned by Law, was the ſhifting a Part or the Whole of the Contents of a Waſh Back or Tun, and diſtilling it privately in the Night Time. There being no Account kept of any depending Worts, the Waſh Back or Tun was from the Worts in the Coolers filled up again to the ſame Gauge the Officer had on his laſt Evening Survey; and as he kept no Account of the Strength or Attenuation of the Waſh, his ſeeing an Appearance of new Worts, was (if made) only conſidered as a Matter of Opinion, and a *preſumptive* Charge, which ſeldom or ever was confirmed by the Juſtices of the Peace, or made good to the Revenue. Now mark how this Inſtrument in the Hands of an honeſt Man, poſſeſſing common Senſe, would detect this Fraud. It will not be denied, let the Materials of the Waſh be what they may, that when the vinous Fermentation is fairly begun, the Waſh will invariably attenuate in proportion to the Progreſs it makes in the Fermentation; and that it cannot be at 20 to Night, and back again to 30 next Morning, unleſs a Fraud has been committed by ſubſtituting or adding Worts of a ſtronger Gravity. It is admitted that after the vinous Fermentation is compleat, if the acetous Fermentation is allowed to go on before the Waſh is ſent to the Still, a trifling Increaſe of Gravity will take place; but to effect this, a longer Time is neceſſary than perhaps Dr. Jeffray had, or will be allowed by any Diſtiller who knows his Buſineſs, except for the Purpoſe of Fraud or mere Experiment. It is therefore ſubmitted, that although Dr. Jeffray's Objections may have ſome Foundation in Theory, they will never be felt, if at all known, in Practice.

Mr. Leven having thus ſtated, by way of Anſwer to Dr. Jeffray's theoretical Objections againſt the Saccharometer, what he has been able to learn from Information and his own Experience reſpecting its particular Qualities, it may not be improper now to ſuggeſt how far, in his Opinion, it may be uſefully applied to Revenue Purpoſes; and 1ſt. as the preſent Method of charging the Duties on Beer and Ale, (particularly in Scotland, owing to the Twopenny not being under the ſame Regulations as the Table Beer in England) is very inſecure, unequal, and fallacious, either from the Trader's Declaration, which is not much to be depended on, or from the Officer's Taſte, which is not always correct, or from the ſelling Price, which it is difficult, if not impoſſible always to find out, this Inſtrument would ſerve to fix unequivocally the Duty on Brewers Worts, either generally at libs. per Barrel, or ſtill preſerving the Denominations or Qualities of x. a. vj. *i. e.* Strong Ale, Twopenny, and Small Beer, by fixing the Strength or Gravity that ſhall determine each Quality: For Example, let libs. per Barrel be the Maximum for Small Beer; from libs. to libs. per Barrel, be Twopenny; from libs. to libs. per Barrel, be Single Strong; and from libs. per Barrel, and all above, be Double Strong Ale; and each chargeable with Duty accordingly. By this Plan, a fourth Denomination or Quality is introduced, viz. x. x. or Double Strong Ale, which, like Over Proof Spirits, would pay a Duty in proportion to its Strength, and to the Duty on the other Qualities. The Blanks may be filled up from Experiments, and a Conſultation with the Trade. In the 2d place, it muſt be obvious, what an effectual Check this Inſtrument would prove againſt Fraud in the Diſtillery Branch. It has already been ſtated generally, that the Saccharometer ſhews very accurately the Spiſſitude or Gravity of the Worts before Fermentation; and for Practice this is ſufficient to determine their Strength or Value, and what Quantity of Spirits may reaſonably be expected from them. It alſo moſt correctly ſhews the Attenuation by Fermentation, which always goes on progreſſively (if properly managed) till it is compleated; and this Attenuation, with much greater Certainty than the Weight of the Worts, indicates almoſt correctly what Quantity of Spirits the fermented Waſh will, or ſhould produce. It is ſuppoſed, but not ſtated as a poſitive Fact, that 18 Stone of 16 Pounds Engliſh, or 2 Cwt. 2 qrs. 8 lbs. of good Grain, properly malted, and well managed in every Reſpect, will produce 2 Cwt. of Malt, that will yield 102 Gallons, or 3 Barrels of Wort, at 40 libs. per Barrel; which if attenuated to 0, every 10 libs. of Attenuation or loſt Gravity will produce One Gallon of Spirits 1 to 10 O. P. viz. 12 Gallons, or nearly ſo; and if only attenuated to 3 or 4, which more generally happens, then the ſame Operation would only produce $10\frac{8}{10}$ Gallons of Spirits of the above Strength. The following Checks are therefore propoſed, upon the Hypotheſis, that every Cwt. of Raw Grain and Malt mixed, will produce $5\frac{1}{2}$ Gallons Spirits, 1 to 10 O. P. and every Cwt. of pure Malt will produce $4\frac{1}{2}$ Gallons 1 to 10 ditto,—that every libs. of Gravity in Worts, ſhewn by the Saccharometer, ſhould produce One Gallon of Spirit 1 to 10 O. P.; that every libs. of Attenuation Loſs of Gravity ſo ſhewn, ſhould produce One Gallon of Spirit of the ſame Strength;—and ultimately, that there ſhould be an exact Account of the Spirits produced, according to the Quantity and Quality thereof, as aſcertained by Gauge or the Hydrometer; and that the higheſt or beſt Account obtained in any of the above Stages of the Operation, ſhould conſtitute the Charge againſt the Trader. By this Statement the Committee will pleaſe to obſerve that the Diſtiller could not incur any Penalty, or be in Danger (as ſtated by Dr. Jeffray, Page 378.) of having any Seizure made of his Spirits, until after an Account ſhall have been taken of all that has been produced; and if after that Account has been taken, the Trader ſhall be found to have increaſed his Stock without a Permit, it muſt, as in all ſuch Caſes where Stock is kept, be held to be a Fraud, and Forfeiture and Penalty ought juſtly to enſue. The Committee will alſo perceive that the Charges propoſed by the Saccharometer are in the Worts at the Rate of 9, and from the Attenuation, of 10 Gallons of Spirits, although, as has been ſtated, the 18 Stone of Grain malted was capable of producing more than 11 Gallons of the ſame Strength, and which the Officer ſhould, and probably will get in the Spirits produced from the Still, while it is equally clear, that even by the Saccharometer, independant of weighing the Grain, 8–10ths of the Duties are perfectly ſecured; which is the Uſe of this Inſtrument firſt mentioned, viz. that of preventing the Poſſibility of Fraud above a certain Extent.

DISTILLING, p. 383.

Upon the 4th Queſtion, it is only to be obſerved, that it is the Opinion of moſt of the Scotch Diſtillers, and of many reſpectable and intelligent Perſons *, that although it may be very poſſible to make good Spirits by rapid Diſtillation, yet ſpeaking of it as a general Practice, it is unfavourable for that Purpoſe; for the Duty upon the Capacity of the Still being high, to leſſen that Duty as much as poſſible, the Heads of Stills were ſeldom ſo high and large as they ought to have been to enſure the Production of a pure Spirit; and the Tax being upon Time, the Trader often puſhed his Operations faſter than the Capacity of the Still Head could fairly admit of; it thus often happened that the Run was not pure, and of courſe could not be very wholeſome. By this Obſervation it is only meant, that though, theoretically ſpeaking, by rapid Diſtillation as pure and wholeſome a Spirit can be produced as by ſlow Diſtillation, yet practically and generally it does not ſo happen. As to the old Form of Stills uſed in Scotland, Mr. Leven had the Honour to ſuperintend the making of ſome pretty exact Models of ſuch Stills, which were preſented before the Committee laſt Seſſion. It is alſo juſtly ſtated, that "had not the Law ſtimulated Diſtillers to Invention, Stills "in Scotland, as in England, would have been Pots ſtill." It may be very much doubted, however, whether any real Improvement has been made by the Alteration; and it is believed, that was the Tax otherwiſe than upon Time, the Diſtillers in Scotland would again adopt the globular-ſhaped Pot, at leaſt to a certain Degree. We are clearly of a different Opinion from thoſe who aſſert, that more Fuel was, or is waſted by ſlow than by rapid Diſtillation. Formerly Stills were ſeldom or ever burned out, as ſtated, unleſs when, for the Commiſſion of Fraud, they were puſhed faſter than was either proper or neceſſary for working fair and with Œconomy; and with Truth it may be added, that Ten flat Stills have been burned out under the Licence Acts for One globular Still that was burned under the Survey Syſtem. The Reaſon is obvious; the old Stills were large, a Man could go in the Inſide and clean them, which is a much more effectual Method of doing ſo than all the Iron Machines ever invented. This cleaning was done frequently, Time then not being ſo precious to a Diſtiller as now. It is therefore hardly fair to ſtate merely what might have happened, or what through Careleſſneſs or Sloth in ſome Inſtances, perhaps, did actually happen, without calling the Attention of the Committee to the ſimple, eaſy, and practicable Means always in the Diſtiller's Power to prevent ſuch Accidents, if they may be ſo called, viz. keeping his Still clean, having it properly ſet on a Furnace ſuited to its Shape and Size, and, as he had no juſtifiable Neceſſity, never increaſing the Fire to an improper Degree.

TEMPORARY LAW. p. 385.

Under the Temporary Law a licenſed Diſtiller might have worked with a new Still leſs than that originally entered, upon paying Duty according to ſuch original Entry; which has been the Rule uniformly eſtabliſhed and obſerved under all the Licence Acts, and is very neceſſary to be continued while they are in Force.

FURNACES. p. 387.

As to the new Furnaces propoſed, Time only can determine their Utility.

PLATE. p. 390.

The Plate ſpoken of, was not taken Notice of in the Evidence given by Mr. Leven, but was mentioned by him upon the Spot to Mr. Glen and other Diſtil-

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* Vide Memorial and Letter of Mr. Crookeens, Letters of Meſſrs. Skene Keith, Bannerman, and Skene; Opinions of Drs. Black, and Dyce, &c.

lers, to whom he deſcribed minutely (as is here done) its Conſtruction and Effects, he having ſeen and carefully examined it at ſeveral other Works.

MILLAR's STILL, p. 392.

In March laſt Mr. Leven ſaw Mr. Millar's Still of 52 Gallons Content charged with about 16 or 17 Gallons (the Servants ſaid only 15 Gallons) of Waſh; and alſo ſaw it charged and diſcharged in Three Minutes for Three Times ſucceſſively. At this Rate of working, and ſuppoſing 100 Gallons of Waſh and Nine Gallons of Spirits to be produced from the Boll or Six Wincheſter Buſhels of Grain, Mr. Millar would run about Four Bolls and a Half per Week for each Gallon's Content of the Still; therefore calculating the Duty at the Rate of Two Shillings on the Gallon of the Spirits produced, the Licence Duty ought to be £. 202. 10 *s.* on the Gallon of the Still. In the other Caſe mentioned, it is informed that Mr. Millar uſed the 43 Gallon Still only about 10 Days, and is now uſing one of 45 Gallons Content, which however will not make any Difference in the Rate of working ſtated by Dr. Jeffray of the 43 Gallon Still. This is ſaid to be at the Rate of 43 Bolls per Day, or One Boll per Gallon of the Still's Content, equal to Six Bolls per Gallon of Still per Week, or 300 Bolls per Gallon in the Year of 300 Days. Upon the ſame Suppoſition as is made in the firſt Caſe above mentioned, the Licence Duty ſhould be £. 270. on the Gallon of the Still, to be equal to 2 *s.* per Gallon on the Spirits, as will clearly appear from a Table hereto annexed *, ſhewing the Amount of Licence Duty, which ſhould be impoſed on the Still according to the Rate of working and Quantity of Spirits produced, to be equal to 2 *s.* 6 *d.* or to 6 *d.* per Gallon on the Spirits diſtilled. Dr. Jeffray ſtates (Page 401.) that he " looks upon a Boll per " Gallon of Still daily as the Rate of working that in future will be common;" to which we have to add, that we are well informed it is in general already the Caſe in the Lowlands;—But, continues the Doctor, " what more may be afterwards done " by Attention and Impovements he cannot ſay;" For he is of Opinion, (Page 393) " that Steam may be raiſed from Liquor in a Still yet faſter than Millar's," which is pronounced to be, " the faſteſt going Still in Scotland," and he adds, " when I ſay Scotland, I believe I may ſay the World." Where then is to be the End and Point of rapid Diſtillation, which, like the Knowledge of the Science of Chemiſtry, of which Diſtillation is a Part, may be increaſed and improved in a Degree, and to an Extent at preſent altogether unknown, or beyond Belief?—and this Circumſtance muſt ever render the Idea of a permanent pure Licence Duty utterly incalculable. It is alſo obvious here to remark the Inconſiſtency of now propoſing, (as has been done by Mr. Stein in his 1ſt Memorial, (Page 284,) and by Dr. Jeffray, (Page 406) probably in conformity to the Sentiments of the Falkirk Meeting of 26th January laſt, referred to in their Minutes, Page 267—for the Meeting at Edinburgh of the 22d of May, Page 269. ſay about £. 150.) to fix the Licence Duty at £. 162 per Gallon only, which at Millar's preſent Rate of working, (independant of Improvements that may yet be made) would amount to no more than 1 *s.* 3 *d.* per Gallon on the Spirits; while the general Opinion of the Diſtillers themſelves, (as contained in the Evidence of laſt Year, and not ſince contradicted) was that they could afford to pay 2 *s.* per Gallon of Duty, and that of the Revenue Officers and others from 2*s.* 6*d.* to 3 *s.* But in Oppoſition to both, Dr. Jeffray has laboured, from Page 402 to Page 407, to prove " that the Ave-" rage Rate of working will be ſuch over the whole Lowland Diſtrict during the

Rate of Licence Duty.

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* Appendix (O. 2.)

“ enſuing Year,” (how much longer is wiſely not ſaid) “ as will enable the Trade “ to bear a Licence Duty of £. 162 per Gallon of Still,” (which is only equal to, if not leſs than 1*s.* 3*d.* per Gallon on the Spirits) “ and beyond this Rate,” he adds, “ I think the Duty ſhould not go.” We would only further obſerve upon this Point, judging of the future by the paſt, that perhaps it may be diſcovered in a very ſhort Time, that even £. 162 per Gallon is as inadequate a Licence Duty as it is now well known the 30*s.* Duty was in 1786, when it was averred by the Diſtillers and their Friends that this Sum was the higheſt Tax they could poſſibly bear.

Another Conſequence of fixing the Licence Duty ſo low as £. 150 or £. 162 per Gallon of Still, would be to enable thoſe Manufacturers of Spirit who now can, and in fact do work ſo faſt as to convert daily a Boll of Grain into Spirits for every Gallon of their Stills Content, to make a Fortune, and at the ſame Time to ſell their Spirits ſo low as to occaſion all the baneful Effects to Society ſo often and juſtly lamented, while they would drive out of the Trade all thoſe Perſons who cannot now, nor perhaps ever will be able to work ſo faſt; at any Rate it is poſſible, that before they could reach Mr. Millar's Pitch of Perfection, he may, by further Ingenuity and Improvements, have got as far above as they are now below it. This is the more probable, that Mr. Leven has lately been told, and Dr. Dyce confirmed the Fact, that it is poſſible to produce Spirits from Waſh without Diſtillation at all; and ſhould this Art be ſo improved as to be found proper for general Practice, what will become of the Revenue under the favourite Licence Syſtem of £. 162 of Duty on the Gallon of the Still,—then no longer uſeful or neceſſary in the Proceſs of making Spirits?

DISTILLING IN VACUO, p. 393.

It appears to us, that as the Method and Effects of diſtilling *in vacuo* are at preſent almoſt totally unknown, and acknowledged by Mr. Stein to be a Secret for which a high Premium was aſked, it is impoſſible to calculate any certain Rate of Duty which ſhould be impoſed under a Licence Syſtem, and applied to a Mode of Operation, as much in the Dark at preſent, as was the rapid Diſtillation of a Still in Eight Minutes not more than Twelve Months ago *.

Appx. Diſt. Rep. 1798. Pa. 178.

DUTY ON WORTS, AND ON THE WORM, p. 396.

Upon this Subject the following Suggeſtions have been ſubmitted in a Paper preſented to the Commiſſioners of Exciſe in Scotland:

“ It appears that a Duty on Home-made Spirits cannot be fairly charged by any practical Attention to the Second or Third Stages of the manufacturing Proceſs, i. e. the fermenting and evaporating; to attain this Object, therefore, Recourſe muſt be had to the firſt or laſt Stages, i. e. to the Brewing or condenſing Stages; and as the Brewery Laws ſeem perfectly applicable to the Diſtillery, they might be extended to it with the greateſt Propriety, and a reaſonable Rate per Hogſhead, Ale Meaſure, charged on the Wort gauged by the Officer. In this Caſe the Diſtiller would be left at Liberty, like every other Manufacturer, to work to what Extent, and when he pleaſed, to occupy that Capacity of Utenſils beſt ſuited to the Scale of his Buſineſs; he would turn his Attention to Œconomy and Improvement in the Art of Diſtillation, inſtead of being tempted to ſacrifice every Thing to rapid working, by which much Fuel and Labour now waſted might be ſaved to the Country. The principal Objection to this Mode of charging the Diſtillery Duty, is the ſuppoſed Expence of the Exciſe Survey. This is fully anſwered by the Fact, that taking the Kingdom at large, the Duties of Exciſe are collected at leſs Expence than any other Branch of the Revenue; and yet as this Expence is commonly ſtated, it includes not only the Charge of levying and collecting the Taxes, but that of accounting for and paying Debentures, Drawbacks, Allowances, &c.

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* One obvious Reaſon why diſtilling *in vacuo* was, in ſome of the Papers preſented to the Committee laſt Year, propoſed to be prohibited, was, that if under a Licence Duty on the Capacity of the Still, one Manufacturer carried on his Operations *in vacuo*, while another did not, or could not, they would be upon a Footing ſtill more unequal than any Two Diſtillers even at preſent are; for it is quite clear, that as the only Thing which ſtops the quick riſing of Steam in the Still is the Preſſure of the Air which keeps it down, if that Preſſure be removed, the Steam will riſe quick without any Impediment; of courſe the Rapidity of Diſtillation may be thereby increaſed to an inconceivable Degree.

Worts. "In fixing the Rate of Duty to be charged on the Worts, it will be ſafer to be directed by that payable by the Brewers on the different Kinds of Ale, than guided by a Wiſh to impoſe ſuch a Rate of Impoſt as will raiſe the Price of Spirits, in order to diminiſh the Conſumption of the lower Claſs of the People. The firſt of theſe Ways will lead to a Rate of Impoſt in the Power of the Exciſe to charge and collect with Accuracy and Eaſe, and thereby raiſe the Price of Spirits as high as it is poſſible for direct Taxation to effect; by following the ſecond Courſe, all the ill Conſequences of the former and preſent Syſtem of taxing Home made Spirits will be continued, and perhaps increaſed. It appears from the Evidence of Meſſrs. Stewart, Ritchie, and Johnſton, Highland Diſtillers, that they prepared from their different Maſhes of 6¼ Bolls of Grain, about 520 Gallons of Waſh, or 83⅕ Gallons per Boll. Mr. Hyſlop, Lowland Diſtiller, made his Waſh at the Rate of 13 and 14 Gallons per Buſhel, or between 78 and 84 Gallons per Boll: And Mr. Millar ſeems to draw about 100 Gallons from the ſame Quantity of Grain. By the Allowances granted to Brewers out of Malt Additional 1780, the Diſtillers Waſh would appear to be of a Strength between Twopenny and ſtrong Ale. It appears likewiſe from the Evidence of Meſſrs. Ritchie and Hyſlop, that a greater Quantity and a finer Spirit is obtained from weak than ſtrong Waſh; a Circumſtance corroborated by ſome other of the Gentlemen examined before the Committee laſt Year. In taxing Home-made Spirits, therefore, by a Duty chargeable on the Wort, the Rate ſhould be ſuch, as to give little Inducement to make it ſtrong, which would at the ſame Time give little Inducement to illicit Practices, and thereby ſecure the full Amount of Revenue.

"Since the Commencement of the preſent War, the great Riſe in the Price of Foreign Spirits and Wine, the recruiting Service, and the high Wages given to Workmen and Servants, have contributed to increaſe the Conſumption of Whiſkey, much beyond what it had ever been at any preceding Period, or than it is likely to be when Peace and an improved Syſtem of Taxation ſhall bring Foreign Liquors and Ale into Competition, and remove the other Cauſes which have increaſed the Demand for Home-made Spirits. In a Memoir preſented to the Board in December 1796, an Attempt was made to ſhew that 400,000 Bolls of Grain, were probably conſumed Annually in the Lowland Diſtillery for ſome Years before it was prohibited. And by another Memoir, preſented in March 1798, it was ſhewn, that the Conſumption roſe the firſt Year after the Prohibition was taken off to between 6 and 700,000 Bolls, and that the Capacity of Stills occupied at both Periods was ſufficient for diſtilling the Waſh, and rectifying the Spirits produced from theſe reſpective Quantities.

"Replacing the Stock of Spirits conſumed during the Prohibition, will account for the great Conſumption of Grain in the Diſtillery, during the laſt mentioned Period; and the Decreaſe in the Capacity of Stills occupied for ſome Time paſt, renders it probable, that 400,000 Bolls of Grain, are fully ſufficient for the Production of the Spirits Annually conſumed in the Lowlands, and the greateſt Part of the intermediate Diſtrict. From this Quantity, above 500,000 Hogſheads of Waſh may be made, at the Rate of 80 Gallons per Boll, which charged at 5*s.* 3*d.* per Hogſhead, would yield a Revenue of £. 131,250 per Annum, being above the Average Net Produce of the Diſtillery Duties, either before or ſince the Licence Syſtem was adopted; and there is no Doubt, that by this Mode of Taxation, between Twenty and Thirty Thouſand Pounds might be raiſed in the Highland Diſtrict; and all the Regulation neceſſary, would be to fix the Minimum Capacity of Stills, which ought not to be leſs than 40 Gallons in the Lowlands, and 20 Gallons in the Highlands. It is true, this Rate of Impoſt would fall greatly below Two Shillings per Gallon on the Spirits, as propoſed by ſome of the Diſtillers, and amounting by their Calculation, to £.80 per Cent. *ad valorem*; but it may be doubted, whether, in the preſent flouriſhing State of the Country, it is not beyond the Power of fiſcal Exertion to render a Tax of 80 per Cent. on the Value of a Manufactured Commodity efficient.

"Let us now aſcertain the Capacity of Stills, which, under the Licence Syſtem, would be neceſſary for diſtilling and rectifying the Produce of the above Quantity of Waſh. It appears from the Evidence, already quoted, that in the Highlands, where they diſtil ſlowly, a 40 Gallon Still is charged with 32 and even 35 Gallons of Waſh, or Four Fiſths of its Capacity, and that the Produce of Six ſingling Charges makes One Doubling. In the Lowlands, where they work rapidly, they cannot charge their Still ſo compleatly. Mr. Hyſlop fills his Still Five Sevenths of its Content with Waſh, and Mr. Millar Two Thirds. In the Lowlands, therefore, the rectifying Still ſhould bear a ſmaller Proportion to the ſingling, than in the Highlands; but in order to make the Calculation perfectly unexceptionable, we ſhall ſtate the Content of the doubling at One Fourth of the ſingling, and the Charge of the Waſh Three Fourths of the Capacity of the Still, according to the Preſumption of the former Law; and although it is well known, that Diſtillers can, and do work off their Stills in Eight or Ten Minutes, and continue their Operations without Intermiſſion, except on Sunday, we ſhall take 300 as the Number of working Days, and 100 as the Number of Times their Stills are wrought off every Day. On theſe Data, 1 ¼ Gallons Capacity of Stills, will work off 22,500 Gallons of Waſh, and rectify the Produce, in a Year; conſequently 1750 Gallons Capacity of Stills, will be fully adequate to work off and rectify the Produce of 500,000 Hogſheads of Waſh. Small as this Capacity may appear, it is probably conſiderably above what will be entered next Year under the Licence Syſtem, if it is continued with an increaſed Rate of Impoſt.

"It ſeems generally admitted, that a greater Quantity of Spirits is produced from a Mixture of Malted and Raw Grain, than from Malt ſimply; and in ſpite of the Aſſertions of ſome of the Diſtillers to the contrary, it is as generally believed, that Spirits made from Malt, are not only more agreeable to the Taſte, but more wholeſome than when made from the Mixture, and bring always a higher Price in the Market. With a View to ſecure the Wholeſomeneſs of the Spirit, therefore, and to prevent thoſe who uſe the Mixture from underſelling thoſe who uſe Malt, in a Degree that would diſcourage the Preparation of the beſt Whiſkey, it might be adviſeable to charge the Hogſhead with a Duty of 7*s.* 7 ½*d.* in Diſtilleries in which any Mixture of Raw Grain is uſed, which at the ſame Time that it would compenſate to the Revenue the Loſs of the Malt Duty, would contribute to preſerve the Competition between Diſtillers uſing theſe different Materials. Another Circumſtance deſerves Attention in framing a Diſtillery Law; every one knows, that Spirits are improved by keeping, and it would certainly be equally for the Advantage of the Revenue and the Public, that Diſtillers were allowed to retain the Duties, for One, Two, or even Three Years, on warehouſing a ſufficient Quantity of Spirits as Security, and be allowed after the Spirits had remained, at leaſt Twelve Months, in ſuch Warehouſe, to take out, as Purchaſers demanded, a Quantity, not leſs than One Hogſhead at a Time, on paying a rateable Proportion of the Amount of Duty, for which the whole

Quantity was lodged as Security. By adopting ſuch a Syſtem as has been above ſuggeſted, it is hard to ſay to what Perfection the Manufacture of Spirits may be brought in this Country.

“ With regard to raiſing a Revenue from Home-made Spirits by a Tax on the Power of condenſing, however novel the Idea may appear, it may certainly be done without ſubjecting the Trader to any Reſtraint, but what he may judge proper to impoſe on himſelf; and it may be ſo managed, without the Trouble and Expence of watching, that One Diſtiller ſhall carry through the Third and Fourth Stages of the Proceſs in Three or Four Minutes, which it is ſaid is now found practicable; a Second ſhall take an Hour; a Third Five or Six; and yet the Duty ſhall fall at nearly the ſame Rate on the Spirits they reſpectively prepare in theſe different Spaces of Time. To be ſatisfied of this, it is only neceſſary to reflect, that as Circles are to one another as the Squares of their Diameters, ſo the Quantity of Fluid flowing through Pipes or Tubes of different Diameters, in a given Time, will be in the ſame Proportion; conſequently a Tax charged per Inch on the lineal Meaſure of the Worm and Pipe connecting it with the Head of the Still, and rated in proportion to the Square of the Diameter of the Bore of the Worm and connecting Pipe, will attain the Object in view. By this Mode of Taxation, a Diſtiller uſing a Worm of Four Inches Diameter in the Bore, will pay Sixteen Times more than One who employs a Worm of One Inch Diameter; and this laſt will in like Manner pay Sixteen Times more than another who has a Worm of One Fourth of an Inch Diameter, ſuppoſing the Worms and connecting Pipes of the ſame Length. In order to determine the Rate of ſuch a Tax, it will be neceſſary to know, with ſome Degree of Certainty, the Length and Diameter of the Worm and the connecting Pipe made uſe of by any Diſtiller, with the Quantity of Spirits obtained by its Means in a given Time; and the Reſult of dividing the Duty payable on the Spirits ſo prepared, by the lineal Inch of the Worm and connecting Pipe, will be the Rate per Inch of the Duty which ought to be charged on ſuch Worm and Pipe; from whence the Rate which would be charged on Worms and Pipes of different Diameters may be aſcertained. This would be a much more equitable Way of charging the Diſtillery Duty, than taxing the Capacity of the Stills; becauſe the Power of evaporating, which depends on the Shape of the Still, Conſtruction of the Furnace, and Quality of the Fuel, cannot be determined, nor would it be juſt to limit it, as any Regulation of that Kind, muſt prove a Bar to Improvement, and might limit the Extent to which any Individual could carry on Buſineſs; whereas the Power of condenſing may be determined, and taxed, while the Diſtiller is left, as he ought to be, perfectly at Liberty to chooſe that Power beſt ſuited to the Extent of his Buſineſs, the Nature of the Fuel he makes uſe of, and to his Intention to make good or bad Spirits, by working ſlowly or quickly. He would, however, as under the preſent Syſtem, be induced to work conſtantly; but thoſe who made uſe of Worms of ſmall Bore, would have little Temptation to waſte either Fuel or Labour, and might turn their Attention to Improvement and Œconomy in conducting the various Proceſſes of the Diſtillery. Whether the Worm and connecting Pipe ſhould be reſtricted to a certain Length or not, is a Point further Inveſtigation muſt determine; but in Diſtilleries where the Mixture of raw and malted Grain is uſed, the Tax ſhould be rated as much higher than where malted only is conſumed, as has been above propoſed in the Caſe of charging the Duty on the Wort.”

Worm.

COPPER WORMS, p. 397.

Upon this Subject we have nothing to add to the Obſervations ſubmitted to the Committee laſt Year; and we retain our Opinion that the Uſe of them ought to be prohibited, becauſe they gender Verdigris, and cannot be kept clean.

ULTIMATE POWER OF A STILL, p. 405.

We concur with Dr. Jeffray in his Obſervation that, “ it ſtruck him forcibly that “ till the almoſt ultimate Power of the Still was diſcovered, and the Trade put on “ a Par in point of rapid Diſtilling, an equal Duty never could by the Licence “ Syſtem be got from all, nor could the Morals of the common People be protected “ againſt the Effects of cheap Whiſkey:” But we very much doubt, whether, “ in “ point of Ability to diſtil faſt, the Trade will ſoon be on an equal Footing, ſo as “ the Revenue will draw a juſt and equal Duty from all, and the Legiſlature will be “ able to regulate the Price of Whiſkey by increaſing or diminiſhing the Rate of “ Duty.” For, in our Opinion, this is not likely to happen till a full Proviſion is made for every different Situation in the Country, or till the Diſtillery Buſineſs ſhall center in one Place, and fall into the Hands of one Company, which we conceive would be improper and impolitic, and is an inſurmountable Objection againſt the Licence Syſtem as a general and permanent Regulation and Mode of charging the Duty.

ONE SHILLING SURVEY DUTY, p. 405.

It muſt be acknowledged, that at firſt the Duty impoſed by the Act of laſt Seſſion, of One Shilling per Gallon on the Spirits, was much evaded, and that, perhaps, it is not yet fully ſecured. But this is not to be imputed to any Defect in the Principle of the Survey Syſtem, but to the Two following Circumſtances: 1ſt. That after the Act (which had Commencement, as to this Part, from the 13th) paſſed on the 29th of June 1798, the Commiſſioners of Exciſe had not a ſufficient Number of Officers to ſurvey and watch all the Diſtillers, and it required near Two Months before they could get new ones inſtructed and qualified for that Purpoſe. Of late, however, as Dr. Jeffray admits, this Duty has been better ſecured. 2dly. That by this Law, the Duty was impoſed on the finiſhed Goods, without giving the neceſſary and effectual Checks in the different Stages of the Manufacture, according to the true Spirit of the Survey Syſtem; but this Defect, it is hoped, will be altogether, or in a great Meaſure, remedied by the Amendments intended in the Act of the preſent Seſſion.

COLLECTION OF REVENUE, p. 407. &c.

See our Obſervations as to the Saccharometer, Page 483 to 486, and as to the gauging of the Waſh in the Tuns, Page 483.

OFFICERS OF EXCISE, p. 407.

It is obſerved, “ That were it poſſible to aſcertain, either by gauging or the Saccharometer, the Quantity of Spirit a given Quantity of Wort or Waſh could yield, “ it would be no eaſy Matter to find Officers who could execute ſuch a Survey.” We apprehend it would be as eaſy to find Officers of Integrity and Ability to execute ſuch a Survey in Scotland, as it is found in England, and as it was found in Scotland, from November 1784 to July 1786, when the Waſh Duty exiſted, and when ſuch Officers were beginning to attain a perfect Knowledge, as well of the Art, as of the Frauds in Diſtillation, and the Means of detecting or preventing them, and ſecuring the Revenue.

On the Frauds of Diſtillers, however, and the Connivance of Officers, under the Syſtem of Survey, which the Doctor has dwelt upon at large in Page 408, and other Pages, we cannot add to the Facts ſtated, and Obſervations made by the Commiſſioners of Exciſe, in their Report of 25th May 1798, to which we pray leave particularly to refer the Committee.

Appx. Diſt. Rep. 1798. Page 382, et ſeq.

EVASION OF DUTY, p. 408.

Appx. Diſt. Rep. 1798. Page 139. On this Head Dr. Jeffray has been pleaſed to refer the Committee to the Evidence given laſt Year, to ſhew to what Extent the Revenue was defrauded under Survey, and which is ſtated by Alexander Millar, Manager of the Diſtillery at Craigend, to have been, "That they did not pay a Sixth or an Eighth Part "of the legal Duty;" but when we look to the Evidence upon which this general Averment is meant to be ſupported, we find it reſts entirely upon the vague Thought and Calculation of this confeſſedly fraudulent Operator; and although the particular Period when this enormous Evaſion was ſaid to have happened is no where ſpecified, we have good Reaſon to believe that it muſt have been prior to November 1784, when the Duty was charged upon the Low Wines, and the Spirits, and before the Uſe of that moſt effectual Check againſt Fraud, the Hydrometer, was legalized.

P. 408. In the next Paragraph, the Doctor regrets that there is but too much Reaſon to believe the Information of many Diſtillers to be juſt, "that not above One Tenth of what "was diſtilled in the Lowlands under Survey actually paid Duty;" and he attempts to prove it by an Examination of the Account of Duties paid, and Quantities of Spirits made in Scotland, and Quantities ſent to England from 5th July 1782, to 1ſt November 1784.

SPIRITS SENT TO ENGLAND, p. 409.

The Account of the Quantities of Spirits made in Scotland, and ſent to England between 5th July 1782, and 1ſt November 1784 (by which it would appear that in that Period 299,376 Gallons of Spirits were ſent to England more than had paid Duty in Scotland) is taken from a Statement prepared and produced by the Engliſh Diſtillers, and inſerted at full length in the Report of laſt Year, Page 330. Upon this Statement, however the following Remarks were printed and circulated in June 1788, by the Scotch Diſtillers themſelves, which, with their ſubſequent and more particular Obſervations thereon in 1789, are now ſubmitted to the attentive Conſideration of the Committee, as the Anſwer of the Scotch Diſtillers at the Time to this Averment.

1ſt Paper, entitled "*Scotch Diſtillery,* 9th June, 1788."

" The Diſtillers of London have circulated Papers, which are compoſed with a Levity ſuch as may poſſibly ſuit their Situation. The Diſtillers of Scotland, and thoſe who are deeply intereſted in their Affairs, do not now mean, in this Stage of their Buſineſs, to give ſpecial Anſwers to all the various Aſſertions there made; but they feel it to be a Duty which they owe to the Public, to Parliament, and to themſelves, to ſay in general, that not one ſingle Charge has been ſtated on this Subject againſt Scotland, which the Scotch Manufacturers cannot ſhew to be founded at leaſt upon the groſſeſt Error and moſt extravagant Exaggeration. It will be remembered then, that theſe Aſſertions have not been ſuffered to paſs uncontradicted.

" Thoſe Gentlemen have repreſented themſelves as fair and honeſt Manufacturers, who never think of Fraud againſt Revenue, but with Abhorrence; while the Scotch Manufacturers are to be treated, they ſay, as Men whoſe very Exiſtence reſts upon Fraud.

" If Aſſertions of this Sort have *ever* been believed, the ſtrongeſt Aſſertions to the contrary will take little from their Credit.

"But to be more particular upon One Article. They have ſaid, that, "from the 1ſt of November 1784 to the 5th of July 1785, the Scotch ſent to England 183,000 Gallons of Spirits more than they legally made;" or, in other words, than they paid Duty for.

"In Anſwer to this, it is only neceſſary for the Scotch Diſtillers at preſent to ſay, from the Materials furniſhed by the London Diſtillers themſelves, that (without examining their Accuracy) *the full Duties were paid in Scotland for a conſiderable Quantity more than was ſent into England during that Period, excluſive of all that was manufactured for Home Conſumption by the ſmall Highland Stills and at Ferrintoſh.*

"And ſince the equalizing Duty took Place, which, it is admitted, cannot poſſibly be evaded, they have actually paid Duty in England for more Gallons ſent there, than they have been paid for upon their Sales, the Duties having been paid by Gauge, and the Spirits ſold by Weight.

"The Scotch Manufacturers cannot check the Practices of the London Diſtillers, by comparing the Quantities ſent out by them (for they live in their Market) with the Duties they pay; but ſomething may be inferred from the probable Conſumption.

"In May 1784, a Plan for increaſing the Revenue was preſented to the Houſe of Commons by Mr. Biſhop, of Maidſtone, from which it appeared that the Quantity of Waſh extracted from Corn in one Year, according to an Average of Seven Years preceding the 5th of July 1751, was 44,424,468 Gallons, for which Quantity Duties were then paid.

"The Rate of Duty was increaſed, and the Quantity for which Duties were paid immediately diminiſhed.

"Since that Period Population is ſuppoſed to have conſiderably increaſed in England, and it is at leaſt certain, that as much Spirits are now conſumed in England as formerly.

"Then *what has become of the Duties?* If ſuch a Quantity of Spirits, as from Mr. Biſhop's Statement appears to have been the Average Production of one Year at the above Period, were in one Year manufactured in Scotland under the Licence, and the old equalizing Duty of Two Shillings, theſe Duties would bring a Revenue of upwards of £.1,100,000 Sterling.

"But the whole Diſtillery Revenue of Great Britain is little more than One Third of that Sum, and it is not pretended that Spirits can come from Scotland without paying the Duty.

"The Scotch Manufacturers have been demanding what they thought themſelves entitled to, viz. the Benefit of the *ſame* Law, whatever it may be, which regulates the *ſame* Manufactory in England; and they have been anſwered by Publications and Pamphlets full of national Abuſe and Scurrility; nay, Papers have been circulated by their Opponents among the Members of the Houſe of Commons, where, in a Stile of Rhapſody, they repreſent "the Scotch Diſtiller, borne up on the Wings of Paper Currency, *blowing the Trumpet of Fraud, and trampling under his Feet the Revenue of Great Britain, ſolemn Engagements, Honour, and good Faith.*"—In the ſame Paper they ſay, "No Man doubts that the *Scotch* will return to the Charge, and harraſs and perplex the *Engliſh* Trader, right or wrong: They know too well the Weight of *their Influence*, which would be indeed ſeverely felt, &c.

“ It is much to be regretted, that any general Object ſhould at this Day be ſo circumſtanced as to place the Words *Scotch* and *Engliſh* ſo often and ſo violently in Oppoſition. But when theſe Gentlemen talk of the *Influence* of the Scotch Diſtillers, they certainly mean to ſpeak ironically; yet it is cruel to exult in ſo loud a Tone. —The Scotch Diſtillers have been unfortunate, and do not expect to be treated with much Ceremony. Neither they nor their Creditors, who are ſo deeply involved with them, and will ſo ſeverely feel the Effects of any unequal Law, pretend to one Particle of *Influence*; but they have certainly looked up for *Juſtice* to the Wiſdom of a Britiſh Parliament.”

2dly. OBSERVES for the Scots Diſtillers upon the States framed by the Engliſh Diſtillers, with reſpect to the Averment of the Engliſh Diſtillers, “ That more Spirits were Annually ſent to England from Scotland “ than were legally made in Scotland.”

“ The States referred to are not founded upon any certain Data; they are acknowledged to be but conjectural and preſumptive as to the Quantities, and they are entirely chimerical and fanciful as to the Qualities.

“ The Qualities might, in the Years referred to in theſe States, be of the higheſt Strength the Maker's Ingenuity enabled him to produce; and the Quantities might be increaſed with Water to any Extent the Trader pleaſed.

“ In general it is unneceſſary to follow theſe Engliſh Diſtillers, prior to the Year 1781, becauſe they acknowledge, that prior to that Time there were conſiderably more Duties paid in Scotland for Spirits made from Corn than were ſent to England; it is even acknowledged, that ſuch alſo was the State of the Market in 1781 and 1782; but it is ſaid, that in 1783 there were 2268 Gallons ſent to England more than paid Duties in Scotland.

“ They ſtate, that in the Years 1781, 1782, and 1783, the Total Spirits lawfully made in Scotland, amounted to 348,232 Gallons; of which there were ſent to England 640,080 Gallons.

“ It muſt at firſt View, have a very extraordinary Appearance to ſay, that Permits could be obtained for ſending more Spirits into England, than exiſted in the Stocks of the Scotch Diſtillers, Rectifiers, and Dealers. The Thing could not exiſt without the Colluſion of the permitting Officers, the practical Officers of the Board, and even of the Commiſſioners themſelves, who could not poſſibly look into this Branch of Trade, without detecting ſo daring a Fraud; and therefore the Scots Diſtillers do ſay, that if the Facts alledged in the States made out by the Engliſh Diſtillers be true, there is not a Surveying Officer, a Superviſor, Collector, Examiner, Accountant, Solicitor, or Commiſſioner of Exciſe, but muſt have joined in the Colluſion. How far the Board of Exciſe and their Officers have uſed their Powers in Favour of the Scots Diſtillers, in order to deſtroy the Engliſh Diſtillers, is too ſeverely felt by their numerous Creditors; but that they ſhould be acceſſary to ſuch groſs Frauds as here alledged, which was ſo eaſy of Detection, is impoſſible,

" As already noticed, the Engliſh ſay that the Quantity of Gallons made in Scotland is preſumptive, from the Amount of the Duties paid in Scotland; and that the Quantity of Gallons ſent into England is alſo aſcertained from the Payment of the Equalizing Duties thereon.

" The Scots Diſtillers have a Proof of the Make of Spirits in Scotland during the Year 1781, 1782, and 1783, and of the Spirits ſent to England, much nearer to the Truth than the chimerical State of the Engliſh Diſtillers; but while the Strength was uncertain, the real and true State can never be made out, for the Scots Diſtillers made their Waſh, upon which Duties were charged, as ſtrong as poſſible, and afterwards increaſed the Quantity by Water, as the Nature of the Manufacture required.

" The Proof, however, reſpecting the Three Years under Conſideration is the Report of the Board of Exciſe in Scotland to the Committee of the Houſe of Commons appointed to enquire into Smuggling, and which was never called in Queſtion by the Engliſh Diſtillers. It thereby appears that the Spirits made in Scotland for the Three Year's preceding 5th July 1783, is aſcertained by the Exciſe Books to be - - - - - - - - - - - - - - - - - - 676,408 Gallons,

Excluſive of Ferrintoſh, being - - - - - - - - 290,880

Total, - - - 967,288 Gallons;

And that the Spirits ſent to England in the ſame Period was 457,613

Leaving for Scotland - - - - - - - - - - - - - 509,675

See 2d. Report of the Smuggling Committee, Folio 7.

Which is double the Quantity mentioned by the Engliſh Diſtillers. This is given as a Specimen of their Integrity; but beſides this large Quantity, there is no Allowance given for the Stock on Hand at 5th July 1780, which ws very conſiderable, and ought to have been taken *in computo*.

" And the Engliſh Diſtillers ſingling out the Year expiring 5th July 1783, and ſaying that there were more Spirits ſent to England in that Year than had paid Duties in Scotland, is particularly unfortunate for their Argument, becauſe in the Year preceding a much greater Quantity of Spirits had been made in Scotland than in any former Year; inſomuch that confeſſedly from the Engliſh Diſtillers own Account, there were 72,576 Gallons more uſed and remaining in Scotland after what was ſent to England in that Year, beſides 111,741 Gallons diſtilled at Ferrintoſh, amounting, and ſuppoſing the Engliſh Calculations were real and not imaginary, to no leſs than 184,317 Gallons. No Notice whatever has been taken by the Engliſh Diſtillers of the trifling Quantity of no leſs than 731 Tuns of ſtrong Spirits.

" The Scots Diſtillers cannot follow theſe Engliſh States in every Particular, as they find it difficult to recover the Revenue Accounts of the Britiſh Diſtillery, and it is only by the Aſſiſtance and Intereſt of the Engliſh Diſtillers themſelves that the Scots have ſeen any of the Accounts referred to in the States: For while the Engliſh Diſtillers have Acceſs, both at the Treaſury and Board of Exciſe in London, to every Paper and Account they aſk, the Scots Diſtillers and their Solicitor, after the moſt patient and ſubmiſſive Attendance, are kept in Ignorance; nor did they ever procure Acceſs to a ſingle Paper until the ſame was propoſed to be called for in the Houſe of Commons. Nor have the Scots Diſtillers been much better treated at their own Board, although it is alledged the whole Exciſemen have committed the greateſt Breach of Duty in aſſiſting them to ſmuggle their Spirits into England under Permits granted where they had no Stock. Theſe Engliſh Diſtillers having, however, given in a State of the Spirits made in Scotland between the 1ſt November 1784 and 5th July 1785, the Scots think that they are able to blow all their Stories in the Air, even ſuppoſing that their Data is ſolid, which it is not.

	Gallons.
" Thus, ſay theſe Engliſh Diſtillers, the Raw Spirits ſent to England between 1ſt November 1784 and 5th July 1785, amounted to - -	290,225
The rectified Spirits and Compounds ſent to England within the above Time, is 419,564 Gallons, but which the Engliſh Diſtillers are pleaſed to calculate at 1 in 10 under Hydrometer Proof, and ſo make it equal to 343,203 at 1 to 10 over, although the Law allowed a Credit to the Rectifier and Compounder of 140 Gallons for every 100 Gallons of raw Spirits - - - - - - - - - - - - - - - -	343,203
The Stock of raw, rectified, and compounded Spirits on hand, and neareſt to 5th July 1785 - - - - - - - - - - - - - - - -	80,020
	713,448

" And on the other hand, theſe Diſtillers ſay, that the Stock on hand in Scotland, at or neareſt to 1ſt November 1784, is - - - - - -	114,234
That the Duty paid between 1ſt November 1784 and 5th July 1785, is £. 60,222. 8*s.* 5*d.* which at 2*s.* 4*d.* per Gallon is - - - -	516,192
Balance ſent to England, which is ſaid to have eſcaped Payment of any Duty, as well as the whole Quantity conſumed in Scotland - - -	83,022
	713,448

" The Scots Diſtillers will be bold to ſay, that there never was a more groſs Impoſition attempted upon the Public than the above State ſo affectedly drawn up, and ſo unjuſtly and calumniouſly diſperſed at the Treaſury and to the Members of Parliament.

" For although the Engliſh Diſtillers under pretence of Candour, or rather unable to oppoſe the Act of Parliament upon which their preſumptive Charges are pretended to be founded, do on the Foot of their own State correct the firſt Data of the Duty being only 2*s.* 1*d.* per Gallon, in Place of 2*s.* 4*d.* charged in the State, and therefore make the preſumptive Gallons ariſing from the Duty charged to be 578,135 Gallons in place of 516,192, which reduces the Exceſs of the Spirits ſent to England, ſaid to have paid no Duties in Scotland, to 21,079 Gallons in place of 83,022 mentioned in their Account; but if Accuracy had been intended, the Engliſh Diſtillers had intereſt enough to have aſcertained from the Scots Exciſe Books the *real Quantities of Spirits diſtilled*, without having recourſe to a preſumptive Calculation.

" But the moſt bare-faced Averment in this Account is the Article of 114,234 Gallons ſaid to be Stock on Hand in Scotland at 1ſt November 1784; whereas this was only the raw Spirits, and in the Stocks of Diſtillers only. No Allowance is given for the Quantities of raw Spirits in the Stocks of Rectifiers and Compounders, or the ſtill greater Quantities of rectified Spirits in the Stocks of Diſtillers, Rectifiers, and Compounders, which amounted to ſeveral Hundred Thouſand Gallons, of which no Notice is taken in the above Account, although there is charged on the oppoſite Side 419,564 Gallons of rectified and compounded Spirits as ſent to England, which and more were in Stock in Scotland at, and prior to 1ſt November 1784; but this notorious Fact, which the Engliſh Diſtillers well known they have kept out of Sight, as if they could conceal ſuch a Quantity from the Eye of the Public as eaſily as they can ſimilar Quantities, in England, from the Eye of ſuch friendly ſurveying Officers as in due courſe of Promotion, and after full Trial, become Partners in the Trade itſelf.

“ Indeed the Engliſh Diſtillers are ſo ſhort ſighted, that although in their own State of the Revenue of the Diſtillery of Great Britain for the Year ending 5th July 1785, they charge 800 Tons of Spirits as in Stock in Scotland upon the 1ſt November 1784, being 201,600 Gallons, they only give the Scots Diſtillers Credit in the above State for 114,234 Gallons, a Difference of itſelf above Four Times the Quantity ſaid to be ſent to England more than was made in Scotland; and ſuch of it, and of the other Spirits as were rectified or made into Compounds, carried alſo a Credit of 40 per Cent. thereon more, which very much increaſed the Quantity.

“ But this is not all; for during the ſame Period between 1ſt November 1784 and 5th July 1785 there were 80,000 or 100,000 Gallons diſtilled at Ferrintoſh under the Eye of the Exciſe Officers, which fell alſo to be brought into the Account; ſo that conſidering the ſmuggling by ſmall Stills, which the fair Diſtiller could not prevent, there were ſome Hundred Thouſand Gallons of Spirits legally diſtilled and left to the Conſumpt of Scotland over and above what was ſent to England in the Period alluded to.

“ Again as to the Engliſh Diſtiller's State of the Scots Diſtillery from 5th July 1785 to 5th January 1786, it proves the very Reverſe of the Fact averred by them, of more Spirits being ſent to England than was legally made in Scotland.

	Gallons.
Thus the Stock of Britiſh Spirits and Compounds of every Denomination, when taken in Scotland neareſt 5th July 1785, as before mentioned, is ſaid to be — — — — — — — — —	80,020
The Duties paid in Scotland between 5th July 1785, and 5th January 1786, is per Report £.40,234 19*s.* 7*d.* which at 2*s.* 1*d.* the Duty on the Gallon is — — — — — — —	387,119
	467,139

N. B. Such of theſe Spirits as were rectified or compounded carried alſo a Credit of 40 per Cent. which conſiderably increaſed the Quantity.

	Gallons.
The raw or unrectified Spirits ſent to England between 5th July 1785 and 5th January 1786. — — —	148,512
The rectified and compounded Spirits ſent to England is 68,738 Gallons which is acknowledged were 1 in 10 under, in place of 1 to 10 over Hydrometer Proof, although it is impoſſible to aſcertain the Strength of Compounds, and as already ſaid the Law allows 40 per Cent. for the Difference on all rectified and compounded Spirits; but taking the Engliſh Diſtiller's Data, theſe 68,738 are only equal to 1 to 10 over Hydrometer Proof; it is however charged at higheſt Quantity ſtated by the Engliſh Diſtillers — — —	68,738
	217,250
	249,889

Which leaves a very conſiderable Quantity for the Conſumpt of Scotland more than was ſent to England, over and above what was privately made in ſmall Stills, and all the Spirits made in Ferrintoſh, which at this Period was very great, as the Exemption was going to be removed, not under 90,000 or 100,000 Gallons more.

“ Equally concluſive Facts for refuting the Allegations of the Engliſh Diſtillers, with reſpect to the Quantity of Spirits from 5th July 1784, to 5th July 1785, when the Duties for Spirits made in Scotland was £. 93,701. 12*s.* 1*d.* and of courſe the Gallons made for Payment of theſe Duties amounted to about 1,070,875 beſides above 100,000 Gallons diſtilled at Ferrintoſh.—As to this Year the Engliſh Diſtillers have indeed been wiſely ſilent; for the moſt chimerical Calculator was unable to aſſiſt them in ſupport of their general Averment; and as neither in this, nor the Year from 5th July 1783 to 5th July 1784, was there any Return of the Stocks produced at the Commencement or Expirey of theſe Years, it is impoſſible to be more particular further than in general ſaying, that *falſum in uno falſum in omnibus*.

“ And when talking of the Return of the Stocks at the different Periods when they were ſaid to be taken, viz. 1ſt November 1784, 5th July 1785, and 5th January 1786, which are all the Stocks that ever the Engliſh Diſtillers have founded upon, it is to be obſerved that ſome Hundred Thouſand Gallons are not included in that taken 1ſt November 1784; beſides theſe Stocks, when applied to the Importation into England, are no fair Data to go upon; for large Quantities of Spirits being forwarded to the Sea Ports, ſhipped or ſhipping, prior to the Days of taking the Stocks of theſe Spirits, ſuch Quantities could not be included in the Stock Account as upon Hand, being priorly removed therefrom on their Way to England; and yet they are all included in the Quantities imported into England, poſterior to the taking of that Stock, pretended to have been taken on the reſpective Days ſpecified in theſe Accounts of Stock.

“ In ſhort, the Abſurdity of theſe States made out by the Engliſh Diſtillers is ſelf-evident; they are founded upon falſe, preſumptive, and imaginary Data, and are groundleſs and injurious to thoſe Diſtillers who carried on a fair and honeſt Buſineſs.

“ For as to the Hurt ariſing to the Revenue from private Diſtillation, and the Exemption of Ferrintoſh, the fair Trader ſuffered more materially; and on account of thoſe, the great ſmuggling of Foreign Spirits, and the Severities put upon the entered Diſtillers by the illiberal Explanation put upon the Laws by the Board of Exciſe, their Trade was checked and interrupted, inſomuch that it was eaſier for the Smuggler to remove his Spirits through the Kingdom from one Perſon to another than for the fair entered Diſtiller, who neither aſked nor could receive an Exciſe Permit for more Spirits than he had truly paid Duties for. If there is Honeſty in any one Branch of the Exciſe, ſuch Frauds as that alledged by the Engliſh Diſtillers could not exiſt one Quarter's accounting without being diſcovered.—To ſuppoſe that the Quantity and Quality of the Gallons of Spirits ſent to England ſhould exceed the Quantity and Quality of Gallons legally made in the Country, is not very probable; but to ſuppoſe that the Officers ſhould grant Permits, and that the Commiſſioners of Exciſe ſhould receive, and Quarterly or Annually account for the Equalizing Duty upon more Gallons than the Quantities for which they received Duties for Spirits made in Scotland, is beyond every Thing, and that for Years.—Was this a Matter that could eſcape the Commiſſioners and Auditors of Exciſe in examining the Commiſſioners Accounts, the Barons of Exchequer and their Officers, before whom all theſe Accounts are paſſed and ſworn to, the Lords Commiſſioners of the Treaſury and their Officers, or even the Members of the Houſe of Commons, where the groſs Produce of theſe Revenues are Annually produced. (The preſumptive Duty of Spirits in Scotland amounted, prior to the 1ſt of November 1784, to 3 *s.* 9¼ *d.* and the equalizing Duty on Spirits, to 1*s.* 1¼ *d.* i. e. very little below the Third of the Scots Duties) Could any Perſon of the moſt ſhallow Attention read the groſs Produce of Duties paid for Spirits diſtilled in Scotland for any one Year, if the Fact was as ſtated by the Engliſh Diſtillers, and compared it with the total Sum paid of equalizing Duties, without ſeeing a moſt groſs Fraud?

"Thus, according to the Engliſh Diſtillers, the Duty paid at Diſtillation in Scotland between 5th July 1783 and 5th July 1784, is, upon 1,141 Tons £.48,580. 0*s.* 9⅓*d.* and the equalizing Duties paid upon 1,548 Tons ſent to England within the ſame Period is £. 21,535. 10 *s.* 2 *d.* which in place of One Third is nearer One Half of the whole Duties paid at the Diſtillation.

"In the Period between 5th July and 1ſt November 1784, a ſtill greater Difference ariſes; for it is alledged that out of 430 Tons or 108,360 Gallons of Spirits made in Scotland, for which a Duty of £.20,655. 4*s.* 2 *d.* was paid, no leſs than 669 Tons or 175,644 Gallons were ſent to England with Permit, paying an equalizing Duty of £. 9,488 13 *s.* 7 *d.* Such extraordinary and bare-faced Frauds, if true, could not poſſibly have eſcaped Detection; and there could have been no Difficulty in immediately diſcovering the Exciſe Officers, who from a Stock of 108,360 Gallons could in the Four Months iſſue Permit for 175,644 Gallons. How far therefore the Engliſh Diſtillers have acted fairly to the Scotch Diſtillers, or properly to ſo many reſpectable Perſons through whoſe Hands theſe Revenue Accounts have paſſed, is ſubmitted, without further Argument, to every unprejudiced Perſon.

"As to the fanciful Calculations made by the Engliſh Diſtillers from the Quantity of Yeaſt and Malt imported into Scotland, they require no Anſwer; both theſe Articles were uſed for other Purpoſes than the Diſtillery; the Malt in the Breweries, and the Yeaſt by the Brewers and Bakers, Grocers and ſmall Stills, as well as by entered Diſtillers. Much of the Yeaſt pretended to be imported was manufactured Stuff; a great deal of it ſpoiled in the Carriage; and by being long at Sea, it could not make the conjectural Quantity of Spirits, ſuppoſed in England when it was freſh. The wildeſt Schemers could not give way to ſuch imaginary Concluſions as thoſe made out by the Engliſh Diſtillers. They all tend to ſhew that the Engliſh Diſtillers have no ſolid Fact to aid their calumnious Allegations, or they would not give way to ſuch imaginary Phantoms."

To the preceding Obſervations it is only further neceſſary for us to add, that there is an official Account of the Quantities of Britiſh Spirits actually permitted from Scotland into England betwixt the 5th July 1776 and the 5th January 1798; by comparing which with the Engliſh Diſtiller's conjectural Account, a very conſiderable Difference in the Quantities ſtated by them will be found; and to ſubjoin an Extract of the Board's Report to the Treaſury of 5th January 1788, which throws conſiderable Light upon the Spirit Trade from Scotland to England, and on the Origin and Extent of the equalizing Duty.

Appx. Diſt. Rep. 1798. Pa. 431. 330.

"The Memorial of the Corn Diſtillers in London ſtates Two Facts, which are aſcribed to one general Cauſe. The Firſt Fact is, That the Diſtillery of Scotland has got Poſſeſſion of the Engliſh, or London, Market, which the Memorialiſts term "their own Market." The Second Fact is, that Corn Spirits from the Diſtilleries in Scotland are ſold in London at ſuch a reduced Price as to be conſiderably below the prime Coſt of manufacturing the ſame Article in England, paying the Duties conformable to the Laws, which Reduction amounts in effect to a Prohibition of the Trade in England, and is highly prejudicial to the Revenue of that Part of the united Kingdom. The Memorialiſts aſſign as a general Cauſe of theſe Facts, that there has been an erroneous Calculation with reſpect to the equalizing Duty payable on Spirits made in Scotland and ſent into England, as the ſame is fixed by the late Act of Parliament.

"As to the Firſt Fact, we beg Leave to inform your Lordſhips, that it is no new Matter, or what has happened only ſince the paſſing of that Act of Parliament. Before the Firſt of November 1784, when a leſſer equalizing Duty, which was punctually levied in this Country before granting Permit, took place upon Spirits ſent into England, very conſiderable Quantities were made for, and diſpoſed of in, the Engliſh Market; and this Trade was ſtill further extended between the 1ſt of November 1784 and the 5th of July 1786, when the Duty was the ſame in both Countries. From the 5th of July 1786 to the 5th of July 1787, we can give no official Account of the Quantity of *raw* Spirits ſent into England from the Corn Diſtilleries in Scotland, as our Officers do not now ſurvey, or keep Stock upon them, nor are Exciſe Permits required for their Removal. But we find, by an Account furniſhed to us by the Cuſtoms, that in that Period there were carried coaſtwiſe from Scotland to England 15,716 Gallons of Compounds, and 817,812½ of Britiſh Spirits, not Compounds, of which laſt 734,606½ Gallons went to the Port of London. In the ſubſequent Half Year, ending the 5th Inſtant (as far as the ſame can be made up) the Quantity ſent into England is * Gallons of Compounds Gallons not Compounds, of which Gallons went to the Port of London. Theſe large Quantities are not eaſily reconcileable with a Declaration made in October laſt by the principal Scots Diſtillers in a Paper preſented to us, and ſince laid before your Lordſhips, in which they ſay, "We find it impoſſible to ſend the Produce to England without hurting both ourſelves and the Diſtillers of that Country."

"With reſpect to the Second Fact ſtated in the Memorial in queſtion, the reduced Price at which Corn Spirits made in Scotland are ſold in London, we have no Acceſs to be informed with Certainty; but we agree with the Memorialiſts in their Concluſion, that if ſuch Spirits are ſold conſiderably below the prime Coſt of manufacturing the ſame Article in England, after Payment of the legal Duties, it muſt operate unfavourably upon the Trade and the Revenue of that Country.

"Suppoſing the Facts then to be, that the Scots Corn Diſtillers are in Poſſeſſion of the London Market, and that they do ſell their Spirits at ſo very reduced Prices; the Memorialiſts conceive that the principal, if not the ſole Cauſe of the Decline of, and Ruin to the Manufacture of Corn Spirits in England, is to be found in the Difference between the Duties actually paid upon the Spirits made in Scotland, and ſent for Sale to England under the preſent equalizing Duty, and the Duty actually paid upon the ſame Articles manufactured in England, which they ſtate to be after the Rate of 2*s.* 10*d.* per Gallon, while Scots Spirits pay of equalizing Duty 2*s.* and 30*s.* per Gallon Annually upon the Still's Content, which at the Time of paſſing the Act was underſtood to be equal to Ten Pence per Gallon, although it has been ſince ſound that it does not in fact amount to Two Pence per Gallon.

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* We have not yet received this laſt Account from the Cuſtoms, and we do not chuſe to delay this Report longer by waiting for it; but it will be preſented to the Houſe of Commons in obedience to their Order of the 17th Ultimo.

N. B. The Accounts of Britiſh Spirits ſent from Scotland to England, from 5th July 1786 to 5th January 1788, were preſented to the Houſe from the Commiſſioners of Exciſe in England, on the 31ſt of January 1788.

"We apprehend that in this Statement of the Rate of Engliſh Duty, there muſt be ſome Miſtake or other, for upon conſulting the Law, we can diſcover no Data upon which it is to be taken at 2*s.* 10*d.* per Gallon; and we conceive that it amounts preciſely to 2*s.* 6*d.* per Gallon, becauſe that Sum will be the Reſult of the Calculation of 100 Gallons of Waſh at 6*d.* per Gallon producing or affording Credit for Twenty Gallons of Spirits of the Strength of One to Ten over Proof.

"In the ſame Manner, we apprehend that the Memorialiſts are not correct in ſtating that after Payment of the equalizing Duty of 2*s.* per Gallon, there is a Difference betwixt the Engliſh and Scots Diſtiller of 10*s.* per Gallon, and that the Annual Licence Duty of 30*s.* per Gallon of the Still's Contents was preſumed to be equivalent to that Difference.

"Judging of this Matter is the only Way in which we can properly judge of it, to wit by comparing the Two Diſtillery Acts for England and for Scotland, we are of Opinion that when the Duty in England was fixed at 6*d.* per Gallon of the Waſh, or 2*s.* 6*d.* per Gallon of the Spirit, and the equalizing Duty upon Spirits made in Scotland and ſent into England was fixed at 2*s.* per Gallon, it muſt have been then underſtood, that the Licence Duty of 30*s.* was equivalent to the remaining 6*d.* per Gallon; and that Diſtillers in Scotland paying that Rate of Licence Duty would in fact pay a Duty of 6*d.* per Gallon on the Spirits they diſtilled, ſo that they would be upon the ſame Footing, in Point of Duties upon the Spirits ſent to England, with the Engliſh Manufacturers. Indeed this is ſo declared in the 33d Sect. of the Act 26th Geo. 3d. Cap. 64, which impoſes the equalizing Duty of 2*s.* per Gallon, adding, "which Sum, together with the Duties by this Act directed to be paid in Scotland upon Licences, ſhall be held and deemed to be equivalent to the Duties payable in England upon Spirits of Engliſh Manufacture, not exceeding the Strength of One to Ten over Proof."

"We preſume then, that the Engliſh Corn Diſtillers pay the full legal Duty of 2*s.* 6*d.* for each Gallon of Spirits diſtilled by them. It remains therefore to be enquired, whether it now appears that the Scots Diſtillers have in fact paid that Sum upon each Gallon of Spirits ſent by them into England. If they have not, that Circumſtance will ſerve to account to the Extent of the Difference for their being able to ſell at a lower Price than the Engliſh Manufacturer. But even upon the Suppoſition that the Traders in both Countries have paid alike to Government upon their Spirits, it may deſerve Conſideration, whether there are not other Circumſtances in the Situation of the Scots Diſtillers (ariſing from Cheapneſs of Living, Labour, Fuel, and other Materials, from ſuperior Advantages by an extenſive Connection of Diſtillers with farming and feeding of Hogs and Cattle, and eſpecially from their being ſubject to a One Half leſſer Malt Duty than in England, although the far greater Part of the Barley uſed by the principal Scots Diſtillers is imported from England, which may enable them to under ſell the Engliſh Traders, who do not enjoy theſe Advantages in their own Market, as they term it, without taking into the Account any Fraud or Evaſion of Duty.

"It is not our Province, nor are we competent to enter further into the Diſcuſſion of theſe Circumſtances. It is ſufficient that we have mentioned them; but we think it our Duty to ſubmit the following Obſervations as to the Amount of the Licence Duty and the Payment of the equalizing Duty.

"The Memorialiſts ſet forth, that the Licence Duty of One Pound Ten Shillings per Gallon per Annum, charged on the Gauge of the Still in Scotland, being deemed equivalent to Ten Pence per Gallon on the Spirits to be manufactured, was founded upon a Computation of a given Quantity of Spirits from a given Quantity of Waſh, and upon the working of ſuch Stills only Six or Seven Times in the Week on an Average; whereas it is found by Experience ſince the paſſing of the Act, that Stills in Scotland have been, and are actually worked off nearly to that Extent in Twenty-four Hours, and that by the Method now in practice there, of working the ſame Night and Day, and without any regard to the Sunday, the Manufacturers in Scotland have worked, and do work off their Stills from Thirty-ſix to Forty Times and upwards in One Week, and that it muſt be evident, under ſuch Mode of working the Stills, that the Licence Entry, though calculated as equivalent to Ten Pence per Gallon, does not in fact amount to Two Pence per Gallon on the Spirits made in Scotland.

" We have already taken Notice, that we conſidered the Annual Licence Duty of 30*s.* per Gallon on the Stills to have been intended to lay 6*d.* per Gallon on the Spirits diſtilled. But we are ſorry to ſay, that by the Manner, in which we are well informed the great Diſtillers of this Country have carried on their Operations under the Licence Law, confirmed by the almoſt incredibly low Price at which they ſell their Spirits in Scotland, the Memorialiſts have not exaggerated the Truth, when they ſay they have not paid at the Rate of Two Pence per Gallon on the Spirits made by them. We are doubtful whether the One Half of that ſmall Sum per Gallon has been paid upon the Increaſe Quantity made during the Firſt Year; and we have now no Heſitation to affirm, from the Obſervations made by our Officers as to the Quantities which may be produced from Stills of a given Size, and the Number of Times in which ſuch Stills may be worked off in the Courſe of a Week, Month, or Year, that both muſt have been egregiouſly under-rated in thoſe Calculations, where it was ſuppoſed that a Licence Duty of 30*s.* a Year would amount to 6*d.* per Gallon on the Spirits diſtilled. It is true, that as the Scots Diſtillers now work upon Time, the more capital Manufacturers have made the beſt Uſe of it they could, and not being reſtricted either as to Quantity of Malt or Spirits, like the Highland Diſtillers, or as to their Times and Mode of working, they have taken every Method in their Power of accelerating their Operations, ſo as to be able to work Night and Day (Sunday not excepted by ſome of them) while they have been equally ingeniouſly cutting down their Stills, by having large Pipes or Horns of a new and peculiar Shape, by entering their largeſt Quantities only for a Part of the Year, and by ſuch other Means to avoid paying as much Licence Duty as they could.

" Your Lordſhips having been pleaſed to deſire, that we would tranſmit as particular a State as we can of the Amount of the Stock of the Diſtillers at the Time the Licence Duty commenced, we have the Honour to ſend ſuch Accounts incloſed, taken from the Books of our Officers; and by it your Lordſhips will perceive, that as near to the 5th July 1786 as the ſame could be made up, there were only 2,293 Gallons of Corn Spirits in the Poſſeſſion of the whole Diſtillers in the Lowlands of Scotland. This Quantity is a moſt inconſiderable Stock; but we believe, that for ſome Time prior to the 5th July 1786, the Diſtillers either did not work much in expectation of the vaſt Reduction of Duty under the new Law, though many of them were very buſy in preparing large Quantities of Waſh to be diſtilled as ſoon as it took place, or thoſe that did work immediately ſhipped off their whole Spirits for England as faſt as they were made, to avoid paying the equalizing Duty which the new Law introduced.

" With reſpect to the equalizing Duty paid in England ſince the Commencement of that Act, we beg leave to acquaint your Lordſhips, that by Information from the Commiſſioners of Exciſe in London, the Total Amount thereof in the

Year ending 5th July 1787 was £.72,072. 4*s.* which, at 2*s.* per Gallon, makes the Quantity of Spirits ſent into England and charged therewith only 720,722 Gallons; whereas by the Return from the Cuſtom Houſe it appears, that between the 5th July 1786 and the 5th July 1787, there were 833,528½ Gallons cleared out and ſhipped from Scotland for England, making a Difference of 112,806½ Gallons betwixt the Two Accounts, and of equalizing Duty chargeable thereon £.11,280 13*s.* Whether or not this deficient Quantity has been landed in England without Payment of any equalizing Duty, or whether, though cleared out and ſhipped in Scotland before the 5th of July laſt, it may not have arrived and been charged in England till after that Date, conſequently is not included in the Exciſe Account, or whether more Spirits may not have been cleared out than were ſhipped and ſent off, and the Diſtillers Certificates applied to cover a like Quantity made in England, we cannot take upon us to determine; but we judged it right, under this Head, to mention the Fact, and to add, that the Scots Diſtillers have a great Temptation held out to evade Payment of ſome Part of the equalizing Duty upon what they ſend to England; and we are apt to believe, that ſome of them would not ſcruple to do ſo if they could, which may be a Reaſon why no leſs than 62,938 Gallons of Raw Spirits were ſent during the laſt Year from the Port of Alloa to the Port of Briſtol, where James Croſs, now or late one of the Partners with James Stein, licenſed Diſtiller in the Neighbourhood of Alloa, reſides.

“ We have only One other Obſervation, with which we beg leave to detain your Lordſhips, and that is, that although £.72,072. 4*s.* of equalizing Duty upon Spirits from Scotland has been added during the laſt Year to the Engliſh Revenue, yet Government will be no gainer by that Act, if it has had the Effect to diminiſh the Amount of the Diſtillery Duties in England to the ſame or a greater Extent.”

“ The Memorialiſts conclude by praying your Lordſhips, “ That if it ſhall appear “ upon Inveſtigation that their Repreſentations are founded in Fact, or any other “ Grounds ſhall be diſcovered whereby the Manufacturers of Spirits in Scotland are “ put, or ſtand upon a more favoured Footing in the Engliſh Market, than the Ma- “ nufacturers in England, ſuch Relief may be had in the Premiſes, as to your Lord- “ ſhips ſhall ſeem meet, and the moſt ſpeedy and effectual Steps be taken for pre- “ venting the Miſchiefs ariſing from ſuch Partiality, not only to the Memorialiſts, “ but alſo to the Revenue, and that an equal Scale of Juſtice may be held to all the “ King's Subjects, fair Traders, throughout all the Markets of Great Britain.”— We perfectly agree with the Memorialiſts in the Principle that an equal Scale of Juſtice ought to be held to all His Majeſty's Subjects who are fair Traders; and we are alſo of Opinion, that to them indiſcriminately ought all the Markets of Great Britain to be open. We think that the Market of Scotland never ſhould be ſhut againſt the Engliſh Manufacturer of Spirits, and we can ſee no good Reaſon why the Scots Trader ought not to have equal and free Acceſs to the Market of London, without Complaint or Interruption, provided that the Subjects of both Parts of the united Kingdom ſtand upon the ſame Footing in reſpect to the Tax paid to Government upon the Commodity they ſo carry to either Market. In what Manner this Equality betwixt the Diſtillers of England and of Scotland is beſt to be eſtabliſhed and ſecured, we ſubmit with great Deference to the ſuperior Judgment of your Lordſhips, having only to add, that ſhould it again be the Pleaſure of the Legiſlature to enact one Law, and one Duty, and one Mode of levying that Duty for both Countries, it ſhall be our moſt vigorous and unremitting Endeavour to carry it into effectual Execution throughout this Part of the Kingdom, ſo as to prevent every Species of Fraud as far as poſſible, to ſecure and increaſe the Revenue, and to put all the Trade upon a fair and equal Footing.”

AMOUNT OF SURVEY DUTY, p. 409.

Mr. Taylor, Diſtiller's Calculation, that in 1794, 5,400,000 Gallons of Spirits were made in the Lowlands, is merely[*] conjectural; as is Dr. Jeffray's Computation of the Quantity made in 1786 (when 881,969 Gallons were ſent into England) and yet it is merely by Inference from, and Compariſon of the one conjectural Calculation with the other, that the Proof, that either Seventeen Eighteenths, or Eleven Twelfths, or Seven Eighth Parts of the whole Spirits made in that Year in the Lowlands muſt have been ſmuggled, is attempted, and that the Revenue loſt, according to one Conjecture, upwards of Five Hundred and Thirty Thouſand, according to another Conjecture Three Hundred and Forty Thouſand, and according to a Third Conjecture Two Hundred and Thirty-nine Thouſand Pounds.

Dr. Jeffray thinks there is Reaſon to believe that the Statement given by the Board of Exciſe, that the Scotch Lowland Diſtillery Duty actually amounted in the Year 1786 to £. 32,000 is not accurate; for,

P. 409.

P. 410.

1ſt. He ſays that £. 20,000 of it was not got, and as it was not got, that it ſhould not have ſtood as a Part of the Lowland Survey Duty. The Board's Report ſtates explicitly, that "to the £. 101,546. 2*s.* 2*d.* of actual Produce of the Lowland Diſtillery muſt be added the Amount of Spirits made in Ferrintoſh under an Exemption which operated during moſt of that Year; and that calculating from the Produce of former Years £. 20,000 is not too high a Sum to be ſtated as the Amount of Duty which ought to have thus ariſen had the Ferrintoſh Spirits been ſubject to the ſame Rate as others." This appears to us quite fair and reaſonable; for if the Total Quantity of Spirits made in Ferrintoſh (no Matter where they were ſent to or conſumed) had paid the ſame Duty with Spirits made in the other Parts of

Ferrintoſh Diſtillery.

P. 410-11.

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[*] It reſts entirely on the Accuracy of a Letter from him to Mr. Walkinſhaw, Agent for the Diſtillers, in which he ſays, (p. 406.) "in the Year 1794, this Work (*i. e.* the Diſtillery at Linton Bridge) "was exactly a Forty-fifth Part of the whole Licence. The Quantity licenſed, exceeded 9,000 "Gallons. The Spirits made here that Year was 120,000 Gallons, which *ſuppoſes* the Yearly "Quantity 5,400,000 Gallons." It is certainly true, that One Hundred and Twenty Thouſand Gallons multiplied by Forty-five, gives Five Million Four Hundred Thouſand Gallons; but where is the Evidence, other than this Diſtiller's Aſſertion in a private Letter to his Agent, that his Work was exactly a Forty-fifth Part of the whole Licence, or that the Spirits made there in that Year (but whether he means *ending at*, or *beginning from*, the 5th of July 1794, is not ſaid) were 120,000 Gallons, or that the other Forty-four Parts worked in the ſame Manner, and at the ſame Rate with Mr. Taylor? Upon a little Examination, however, the Ground Work of Mr. Taylor's Calculation, from the Proportion his Diſtillery bore to the whole Lowland Diſtillery of Scotland, may be juſtly called in Queſtion; for it appears by the Book officially returned to the Committee, 14th May 1798, that in the Year *ending* 5th July 1794, the Content of Mr. Taylor's (or rather George Rennie's) licenſed Stills was 284 Gallons, which multiplied by 45 gives 12,780 Gallons, whereas the Total Lowland Quantity licenſed was only 11,386½ Gallons. In the next Year ending 5th July 1795, the ſame Quantity of Stills Content was licenſed at Linton Bridge, and the Total Lowland Quantity licenſed was 13,254¼ Gallons. Taking the Matter in another View, we ſhall find that the Licence Duty, at *Nine Pounds* per Gallon of Still, paid by Meſſrs. Taylor and Rennie, in each of theſe Years, on 284 Gallons, amounted to £. 2,556; and if 120,000 Gallons of Spirits were diſtilled, the Duty on the Spirits was juſt *Five Pence* and Five Twelfths of a Farthing per Gallon; and Mr. Taylor knows beſt whether that was the Rate of Duty he *then* paid.

It is however, upon theſe inaccurate Statements and Calculations of Mr. Taylor, that Dr. Jeffray builds his Suppoſition of the Quantity of Spirits made in 1786, without any other Ground whatever of Similarity between the Year 1786 and the Year 1794. He ſays, "The Queſtion is not who "*drinks* Whiſkey, or who does not, but how many Gallons of Whiſkey are *made?*" But it is well known, that ſome Diſtillers with the ſame ſized Utenſils have made Twice as much Spirits in one Year as they did in another; and it is a noted Fact, that when the Scots Diſtillers obtained the Indulgence of working for a Month after the Prohibition had taken place in England in July 1795, they manufactured more Spirits in that Month (though an unfavourable Seaſon) than they had ever before done in Three Months. Hence the Uncertainty of all Calculations from the mere *Make* of Spirits.

Scotland, that additional Sum would have been raiſed; for it is to be obſerved, that till the Exemption in favour of that Diſtrict was compleatly aboliſhed in March or April 1786, the Diſtillers there were under Survey, and a regular Account of their Waſh, Low Wines, and Spirits was kept by the Officers; and by the Account of the Amount thereof between 6th July 1762 and 5th July 1783 (which is to be found in the Appendix, N° 1. p. 22, to the 2d Report of the Committee on Smuggling, 1ſt March 1784) it will be ſeen that the full legal Duties chargeable on the Quantity of Low Wines and Spirits made there, extended in each of the Years 1780 and 1781 to Nineteen Thouſand, and in the Year 1782 to upwards of Twenty Thouſand Pounds. This Quantity it is highly probable (but as there is no Account of it at preſent in our Poſſeſſion we cannot ſpeak more certainly) was very much increaſed during the Years 1785-6, the laſt Years of the Privilege, when the Diſtillers, knowing it was ſoon to be at an end, worked as hard, and made as much Spirits as they poſſibly could. The legal Duty on each Gallon of Spirits diſtilled in Scotland, it is true, was *3s.* 7½*d.* $\frac{8}{15}$ at July 1782, but from thence to the 1ſt November 1784 it was *3s.* 9½*d.* $\frac{7}{15}$ and after that Date it was lowered to *2s.* 1*d.* and at that Rate it is admitted if only 100,000 Gallons had been diſtilled in 1786 as in 1783, the Amount would have been £. 10,416. 13*s.* 4*d.* but if double that Quantity was made, it exceeds the £. 20,000. It is however remarked by the Doctor, that, "ſuppoſing there has been "no Miſtake in the Sum, and that as much Whiſkey was made as would, had it "paid Duty, have yielded a Revenue of £. 20,000, it cannot be reaſonably ſuppoſed, "that all that Duty would have been collected; at leaſt no ſuch compleat Collection "was made during that Year in the Lowlands." He concludes therefore with another Suppoſition, "That Duty would not have been collected for more than One Tenth "of the Spirits made in Ferrintoſh either, had it been under Survey; and ſo this "reduces the Charge of £. 20,000, which is ſuppoſed in the Statement would have "been got, to £. 2,000." Here it unfortunately happens, that an important Fact has not been attended to, viz. that the Diſtilleries in Ferrintoſh were, till the End of the Exemption, or rather Compoſition with Government, compleatly under Survey, and that an actual Account was taken of the Quantity of Low Wines and of Spirits produced; therefore, when 100,000 Gallons of Spirits Yearly were mentioned by the Board in their Report, this was not a conjectural Quantity, but the actual Quantity taken Account of by the Officers of Exciſe, upon all which the legal Duty would have certainly attached, independently of other Quantities that might have been ſmuggled or paſſed without Account.—The Caſe therefore of this narrow Diſtrict, containing a great many contiguous Diſtilleries, well watched by Officers, has no Sort of Reſemblance to that of the Lowlands under Survey, when it has been ſaid, but not proved, that the Duty was not collected or rather was not charged, for more than One Tenth, or at leaſt One Eighth Part of the Spirits diſtilled.

P. 410.

Appx. Diſt. Rep. 1798. Pa. 415.

2d. This £. 20,000 is attempted to be ſtill further reduced to £. 1,000, by ſuppoſing that only One Half of the Ferrintoſh Spirits came into the Lowlands; but from what has been before obſerved, it is of no conſequence to the Account where theſe Spirits were ſent or conſumed.

P. 411.

3d. Even this laſt £. 1,000 is cut off in the End of the *ſame Paragraph*; and it is there concluded that no Part of the £. 20,000 "can with any Propriety be allowed "to ſtand in the Account of Lowland Survey Duty for the Year 1786; and if it be "deducted, the Account ſinks to £. 12,000." *q. e. d.*

We agree that if £. 12,000 only was got, that Sum was the Duty on 115,200 Gallons, at *2s.* 1*d.*; but we cannot poſſibly give our Aſſent, for the Reaſons before aſſigned, and without much better Data than have been ſhewn, in any Degree, to the conjectural Calculations, in Three formidable Columns, of Millions of Gallons diſtilled, and Millions ſmuggled, and Hundred Thouſand Pounds of Revenue loſt.

P. 411.

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P. 411. The Doctor alledges, "there is another Item in the Account, which he does not "underſtand," viz. "That £. 7,869 are deducted from the groſs Amount of Diſtillery Duty in the Year ending 5th July 1786, being the Amount of Highland "Licence Duty during Seven Months from 5th December 1785; but no Deduc"tion is made for the preceding Five Months Highland Survey Duty." If the Whole of the Board's Report on this Subject is taken together, we apprehend that it will be found conſiſtent and intelligible. Their Object was to ſhew that the Diſtillery Duties in Scotland (*generally*, and including both Highlands and Lowlands) during the Ten Years immediately preceding the Commencement of the Licence Act, had riſen to a great and unexpected Height; for that the Annual Produce of the *whole* Scots Diſtillery for the Firſt Three of theſe Years was little more than £. 10,000; in the Second Three Years it roſe to upwards of £. 35,000; for the Third Three Years it was above £. 57,000; and in the laſt Year, it was, taking into Account Arrears afterwards paid, no leſs than £. 109,415. 2*s.* 2*d.* Now this was the Diſtillery Amount over *all* Scotland; but when the Commiſſioners come to ſpeak of *the Lowlands alone*, they very properly deduct £. 7,869, ariſing from the Highlands, which (as they ſtate) leaves the actual Produce of the *Lowland* Diſtillery at £. 101,546. 2*s.* 2*d.* to which they indeed add £. 20,000 for Ferrintoſh, and deduct £. 91,871. 7*s.* 1*d.* of Duty on Spirits ſent to England; from which they conclude that the Scots *Lowland* Diſtillery Duty may for 1786, under the Mode of Survey, and for Spirits made for the Scots Market only, be juſtly taken at above £. 32,000, while under the Licence Syſtem for the Firſt Two Years it averaged only £. 25,000.

But, ſays the Doctor, in this Statement of £. 32,000 of Lowland Produce, "No "Deduction is made for the Five Months Highland Survey Duty." In an Account in our Poſſeſſion, preſented to the Honourable Houſe of Commons purſuant to their Order of 9th June 1797, in which this £. 7,869 is ſtated as the Produce of the Highland Diſtillery in the Year ending 5th July 1786, we find this Note, "The "Diſtinction betwixt Lowland and Highland Diſtillery took place only at 5th "December 1785;" and in the correſponding Column, for the Rate of Duty in that Year in the Lowlands and Highlands, we find it ſtated to be "Waſh at Five "Pence per Gallon, and Highland Stills at £. 1. per Gallon." It would thence appear that the £. 7,869, was the Produce of Highland *Licence* Duty from 5th December 1785 to 5th July 1786, and that the Produce of the Highland *Waſh* or Survey Duty between 5th July and 5th December 1785 (which it is believed was very inconſiderable, and nothing like £. 5,620) had not been kept ſeparate and diſtinct, which is probably the Reaſon why the Board did not, and perhaps could not, make any ſpecific Deduction on account of the Highland Survey Duty for theſe Five Months. For a further Explanation, however, of this Point, if it can be given, the Commiſſioners at Edinburgh have been wrote to, and it is hoped their Anſwer will be ſatisfactory, and come in Time to be ſubjoined to this Report *.

P. 412. For the Reaſons above given, we cannot therefore concur with the Doctor in his figurative Statement, "That the Amount of Lowland Survey Duty got during "its laſt and moſt productive Year, inſtead of £. 32,000, was no more than "£. 4,053 15*s.* 5$\frac{4}{7}$*d.* of which very little, after paying the Expences of Collection, "&c. would come into the Exchequer." Far leſs can we agree with him in the Obſervation, that "It makes very little Difference whether the Lowland Survey "Duty was £. 4,053. 15*s.* 5$\frac{4}{7}$*d.* or £. 12,000, or £. 32,000; ſince even at £. 32,000 "Duty was paid for no more than 249,250 Gallons; a Quantity, (He adds) "ſcarcely equal to the Conſumption of Edinburgh for Nine Months." Upon this Calculation we have to remark, 1ſt. That the Duty of 2*s.* 1*d.* per Gallon on 249,250 Gallons amounts only to £. 25,963. 10*s.* 10*d.* (and not to £. 32,000) ſo that here is a palpable (we do not ſay intentional) Miſtake in under-rating the Quantity. But 2dly, ſuppoſing it to be as ſtated, 249,250 Gallons, and if that

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* Vide Appendix, Page 548.

Quantity was conſumed in the Ten Pariſhes of Edinburgh in Nine Months, then it follows, that as there are not juſt 32,000 Inhabitants, every Man, Woman, and Child muſt have drunk near Eight Gallons of Spirits within that Time: And if the real Quantity made, to produce £.32,000, at 2*s.* 1*d.* per Gallon be, as it ought to have been, put down at 307,200 Gallons, then even that moſt immoderate Conſumption will be very conſiderably increaſed.

" It may be ſaid, and I know will be ſaid, that the Diſtillery Buſineſs was not ſo " well underſtood by the Exciſe, during the Time of Survey, as it is now." But the Doctor thinks that " ſuch Knowledge can be of no Uſe to the Revenue; for the " Diſtiller will catch the Moment when he ſees it to be his Intereſt to work faſt; and " can now do more Miſchief to the Revenue in an Hour than he could do formerly " in a Day." Here the Doctor is very willing to allow the Diſtiller the full Advantage of his newly acquired Knowledge; but he will not admit that the Revenue can be better ſecured by the increaſed Intelligence of its Officers, or that the Information they have given, and do give to the Legiſlature, may not induce Government to enact ſuch Laws and Regulations as will moſt effectually put it out of the Power of the Diſtiller to commit any ſuch Fraud as is above ſtated. No Improvement of the Survey Syſtem is ever propoſed by the Doctor, nor will he admit its Improvement by any other Perſon, having declared it " bad in its Principle, and " its inherent Defects irremediable." But it is hoped that the Committee will ere this Time have ſeen, that Improvement in the Survey Syſtem is not only poſſible, but obvious and practicable, and therefore deſerving more of their Conſideration than either the Doctor or the Diſtillers ſeem willing to allow. Farther to throw Odium on Survey and Exciſe Officers, he ingeniouſly, but very erroneouſly ſtates (page 412.) that " under Survey it would require Ten Officers and Two Superviſors, at an Ex- " pence of £.600 per Annum, to ſecure the Duties upon the Work of a 50 Gallon Still *." Had the Doctor been better acquainted with the Exciſe Syſtem, or the Buſineſs in the Diſtillery Branch of it, we apprehend he would not have ſtarted ſo vague an Idea; and it is to be noticed, that when treating of the Licence Syſtem (pages 414 to 424.) he propoſes a nominal Check Survey, and points out Three Stations ſimilar to thoſe here mentioned; but he does not ſay that it would need Three Officers by Day, and Three by Night, or what Number of Superviſors, or at what Expence this Duty would be done. The Reaſon of this Omiſſion is obvious. The Fact however is, that by the Mode of Survey we have afterwards propoſed, Two Officers would be perfectly ſufficient for a Work of 5,000 Gallons of Stills; and under the Doctor's Plan of a Licence Syſtem there muſt at leaſt be One Officer for a 40 Gallon Still, and he would only ſecure the nominal Duty on the Still; while the Two Officers by Survey would ſecure, at comparatively leſs Expence, a fair and equal Duty on the Manufacture. Page 412.

The Doctor has propheſied (pages 413 and 414.) many Events which *will* happen to the Revenue, to the Diſtillers, to the Farmers, to the landed Intereſt, and the Country at large, ſhould the Syſtem of Survey be again eſtabliſhed; from all which Events, he concludes, not in a doubtful, but in a pretty poſitive Manner, " that the " Conſequence *will* be an Abolition of the Syſtem of Survey." Time and Experience only can diſcover whether theſe Predictions *were* well founded or imaginary; but did we conſider ourſelves at Liberty to hazard Conjectures as to what may probably happen after the Survey Syſtem has been improved and matured, we ſhould be very much diſpoſed to draw from thence Conſequences, and to predict Events totally the Reverſe of thoſe that have here been ſo fancifully pictured.

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* Quere. If Ten Officers and Two Superviſors are found neceſſary, or employed to ſurvey the largeſt Diſtillery in London, where the Engliſh Commiſſioners ſay " the Duty appears to be effectually ſecured upon the Waſh?" Appx. Diſt. Rep. 1798. Pa. 345.

Page 414. “ From the Memorial of the Commiſſioners of Exciſe, now before the Committee, “ I ſee it is to be ſaid, that the Syſtem of Survey has been eſtabliſhed in England “ for many Years, and no Complaints are heard againſt it; therefore there can be “ no good Reaſon why it ſhould not be eſtabliſhed in Scotland alſo. Were the “ Subject before the Committee, this Argument” (ſays he) “ ſhould receive a direct, “ and perhaps an unexpected Anſwer.” On this ambiguous Language, we conceive it only neceſſary to remark, that had he choſe to give the Anſwer (which he declined to do as imprudent, though deſired from the Chair) it ſhould have received a direct, and perhaps an unexpected Reply.

Dr. Jeffray concludes this Branch of the Subject, by admitting “ that if all “ Diſtillers were honeſt, and all Officers were qualified for their Office, attentive “ and incorruptible, the Revenue would get all the Duty it ought to receive; but as “ all Diſtillers and all Exciſe Officers never have been, and never will be honeſt, “ the Revenue never has, nor never will get by this Syſtem its due.” It would certainly indicate a total Want of Experience in the Knowledge of human Nature, not to accede to the Truth of this Obſervation in a certain Degree; but while it is made applicable by the Doctor to the Diſtillery Survey Syſtem only, we cannot, from any Thing that has yet appeared to us, be induced to allow abſolute Purity to all Perſons concerned in the Licence Syſtem; and we apprehend that the ſame general Mode of reaſoning, from the Character and Diſpoſition of Traders and Officers, againſt the Survey of Diſtilleries, would as juſtly apply to that of Breweries, Glaſs Houſes, or any other Branch of the Exciſe Revenue, charged and collected by that Mode.

SYSTEM OF LICENCE, p. 414.

Appx. Diſt. Rep. 1798. Pa. 385. The Commiſſioners of Exciſe have ſtated, “ That the Annual Average Produce “ of the Lowland Diſtillery Licences for their Two firſt Years, *i. e.* from 5th July “ 1786 was £. 25,000, and for the Five ſubſequent Years was about £. 28,000.” Dr. Jeffray thinks theſe Sums too low, and endeavours to ſhew (page 416) that the Amount of Licence Duty for theſe Two firſt Years ought to have been £. 49,960. 17*s.* 10¼ *d.* making a Difference betwixt the Two Accounts of £. 24,960. 17*s.* 10¼ *d.* which he ſays he has no Doubt can be reconciled. We ſhall endeavour to do ſo, by ſtating 1ſt. what was the actual Produce of that Branch of Revenue; and 2dly, wherein we apprehend the Doctor's Calculations are wrong.

1ſt. The Board ſay, that “ For near Two Years after the Licence Act took Effect “ ſome of the principal Diſtillers wrought almoſt entirely for the Engliſh Market, “ that by a fair Calculation there is Reaſon to think, that the Amount of Licence “ Duty on the Stills ſo employed fell little ſhort of £. 20,000 for each Year; and that “ after this Sum is deducted from the groſs Amount of Duty, the Remainder will be “ the true Amount of the Diſtillery Licences *for the Scots Market* in theſe Two Years. “ With that Deduction, and £. 10,624. 12*s.* 2½ *d* of Arrears of Duties, incurred in “ the Year ending 5th July 1786, and paid up in the Courſe of the Year ending “ 5th July 1787, the Average Annual Produce of the Lowland Diſtillery Licences “ for theſe Two firſt Years amounts only to about £. 25,000.” Accordingly it appears, that the Duty collected in the Lowland Diſtrict was,

Appx. Diſt. Rep. 1798. Pa. 185.

	£.	s.	d.	£.	s.	d.
For the Year ending 5th July 1787 (including theſe Arrears) was actually - - - - - - - - -				58,371	—	11
In the Year ending 5th July 1788 - - - - - -				43,148	6	10
				£. 101,519	7	9
Deduct Arrears - - - - - -	10,624	12	2½			
Licence Duty on Stills employed for the Engliſh Market at £. 20,000 each Year	40,000	—	—			
				50,624	12	2½
				£. 50,894	15	6½
One Half, or each Year - -				£. 25,447	17	9¼

But Dr. Jeffray objects 1ſt. to the Deduction of theſe Arrears from the Groſs Amount of the Year ending 5th July 1787. Now it ſeems to us quite clear, that as this Sum of £. 10,624. 12 *s.* 2½ *d.* which was the Amount of Duties charged by Survey, but not paid, in the Courſe of the preceding Year ending 5th July 1786, was not added to the £. 98,790. 9*s.* 11¼*d.* of Amount of that Year (which perhaps it ought to have been, and ſo would have increaſed the Amount of Diſtillery Duties in the laſt Year of Survey) it was fair to bring it to Account, and include it in the Sum of £. 58,371. —. 11 *d.* actually received in the Year ending 5th July 1787, when theſe Arrears were paid up; and that it was equally correct when the Commiſſioners were giving the Produce of the Duties levied *under Licence*, in the Year ending 5th July 1787, not to include in that Amount a Sum of Duty which, though paid in that Year, was really charged and incurred in the preceding Year, when the Diſtillery was not levied by Licence, but *under Survey*.

2dly. The Doctor objects to the Deduction of £. 20,000 Annually on Account of the ſuppoſed Licence Duty on the Stills employed for the Engliſh Market, and he allows a Deduction of £. 12,324. 3 *s.* 4 *d.* only for both Years, as the Duty of 2 *s.* 1 *d.* per Gallon on 16,312 Gallons of Spirits ſent to England during that Period. Now it appears to us, that when the Board ſpoke of the Amount of Lowland Licence Duty, produced from Stills working *for the Scots Market*, they were right in putting out of the Account what aroſe from Stills uſed *for the Engliſh Market*. Whether the Calculation which they ſay is fair, was under-rated or over-rated at £. 20,000 per Annum, we have no certain Means of knowing; and indeed the Commiſſioners do not poſitively aver that it was exact, for they only ſay, "there is Reaſon to think that ſuch Amount fell little ſhort of £. 20,000 for each Year." Dr. Jeffray, however, calculates in a different Way, and he argues, that, "as in the Years ending 5th July 1787 and 1788, only 116,312 Gallons of Britiſh-made Spirits were permitted from Scotland into England, the Deduction ſhould be made at the then Scotch Survey Duty of 2*s.* 1*d.* per Gallon, which reduces it to £. 12,324. 3*s.* 4*d.*" Here there is a Miſtake in the total Quantity; for rightly ſummed, it ſhould have been 118,312 Gallons, which at 2*s.* 1*d.* does indeed give the £. 12,324. 3*s.* 4*d.* (whereas 116,312 Gallons gives only £. 12,115. 16*s.* 8*d.*) but why, in place of calculating by the Extent of Licence Duty on the Stills, which then exiſted, he has Recourſe to the old Survey Duty of 2*s.* 1*d.* per Gallon, which did not exiſt, has not been explained. Theſe Spirits, on their Arrival in England, were charged with a Duty of 2*s.* prior to 1ſt February 1788, and of 2*s.* 6*d.* per Gallon after that Date, "which Sum, together with the Duties directed to be paid in Scotland upon Licences," the Law declared ſhould "be held and deemed to be equivalent to the Duties payable in England upon Spirits of Engliſh Manufacture." P. 416.

3d. The Doctor ſtates the groſs Amount of Licence Duty for the Year ending 5th July 1787, to be £. 58,473, in place of £. 47,746. 8*s.* 8½*d.* the Amount officially ſtated. This Calculation proceeds upon the Suppoſition, that as 38,982 Gallons of Stills Content were licenſed in the Lowlands in that Year, the Duty thereon at £. 1. 10*s.* ſhould have amounted to the Sum of £. 58,473. This is right, had the Whole of theſe 38,982 Gallons licenſed been worked, and paid the full Duty of 30*s.* per Gallon for the whole Year, for which the Licences were granted. But that £. 47,746. 8*s.* 8½*d.* only was the actual Receipt is certain, and the Reaſon of the Deficiency can be moſt ſatisfactorily explained by the Two following Circumſtances. 1ſt. That although 38,982 Gallons was the greateſt Number entered and licenſed within that Year, ſome Diſtillers gave up altogether in the Courſe of it, having become Bankrupts, or ſtopped working by a Transfer of the Property of their Stills; others of them decreaſed the Size of their Stills, and thereby diminiſhed the Quantity of Gallons firſt entered and paid Duty for by them. But a ſecond and different Cauſe of this Deficiency, is detailed at large in the following Extract of a Report made to the Right Honourable the Lords Commiſſioners of His Majeſty's Treaſury, by the Scots Exciſe Board, on the 26th of January 1788, and well merits the particular Attention of the Committee.

" In the Year preceding the 5th July 1786, there were entered and uſed in the Diſtillery of Scotland Waſh and Low Wine Stills to the Extent of 82,583 Gallons, and the groſs Produce of that Branch of the Revenue in that Year was £. 103,043. 15*s.* 8*d.* excluſive of £. 7,869 from the Highland Diſtillery. Had the ſame Number of Gallons of Stills Content been entered and uſed in the ſubſequent Year, the Licence Duty at 30*s.* per Gallon per Annum, would have amounted to £. 123,874. 10*s.* But we are under the Neceſſity of ſtating the Truth to your Lordſhips, by informing that 38,982 Gallons of Stills Content was the greateſt Number licenſed at any one Period in that Year, and that the groſs Receipt of Licence Duty was only £. 47,746. 8*s.* 8½*d.* This Sum, your Lordſhips, is leſs by £. 76,128. 1*s.* 3½*d.* than the full Annual Duty of 30*s.* per Gallon on the 38,982 Gallons licenſed; and in the next Half Year ending the 5th Inſtant. as far as the ſame can be made up, the greateſt Number of Gallons licenſed was 37,983 Gallons, the groſs Receipt of Duty £. 23,624. 1*s.* 9¼*d.* which is leſs by £. 4,863. 3*s.* 2½*d.* than the One Half of the Annual Duty, than 30*s.* per Gallon on theſe 37,983 Gallons licenſed. Theſe Deficiencies in the Amount of Revenue, which was intended to be raiſed, and might naturally have been expected, under the very favourable Scots Diſtillery Act, have been occaſioned principally, if not altogether, by the Conduct of James Stein, and Three or Four other Diſtillers related to or connected with him, who, we found, were no ſooner in Poſſeſſion of a Law and of a Licence Duty of their own making, than they took every Method in their Power to avoid its obvious Meaning and eſſential Proviſions, in the following Inſtances.

" Immediately upon its Commencement, the greater Number of Diſtillers in Scotland entered fairly, and took out Licences, and paid Duty from the 5th July 1786, for nearly the largeſt Number of Gallons of Stills Content they either had uſed in the Courſe of the preceding Year, or intended to uſe at any Time in the Courſe of the current Year. This we conſidered as agreeable to the Spirit and the Letter of the Act of Parliament, which clearly impoſed an Annual Duty on each Still that was licenſed, and gave no Latitude to Traders to delay entering their largeſt Quantities till a great Part of the Year was elapſed, ſo as to pay Duty for that broken Period only, or to give up whenever they pleaſed before the Year was ended. The former was expreſsly guarded againſt by the 7th Sect. which provided, " That " Licences might be taken out at any Time during the Firſt Year of the Act, " which was to be current to the 5th July 1787; but the Licence Duty was to be " paid down at the Time, as if ſuch Licences had been taken out at the Expira-

" tion of the firſt Six Weeks after the Commencement of the Act, with a rateable
" proportion to be paid per advance for the Time that ſhould remain of the ſaid
" Licences being in Force." And the latter was allowed by the 17th and 18th Sections, in one Event only, to wit, when the Property and Poſſeſſion of any licenſed Still was changed.

" Very different, however, from the Conduct of the Generality of the Diſtillers was the Mode purſued by Meſſrs. Steins and Haigs. Beſides having prepared, prior to the 5th July 1786, a large Stock of Waſh ſo as to be ready to begin to diſtil off immediately on taking out their Licences, and having cut down ſeveral of their Stills they formerly uſed, with a View to pay leſs Duty by diminiſhing their Contents, while by retaining the ſame Breadth of Surface, with much leſs Depth, they could be wrought off infinitely more quickly, theſe Diſtillers thought proper to enter at firſt, and take out Licences for Four or Five Stills each, not containing above One Fourth Part of what they had formerly occupied, and as will immediately appear not equal to a Half of what they really intended to uſe during the after Part of that Year under the Licence. It is unneceſſary to enter into Particulars; but ſuffice it to ſay in general, that this Plan was adopted by James and John Stein, and James and John Haig, who conſider themſelves as the moſt capital Diſtillers in Scotland. Their Entries and Licences for the firſt Four or Five Months of the Act were for inconſiderable Quantities; but about the Month of December, when the more favoured Seaſon for diſtilling ſet in, they increaſed the Quantity of their Stills Three and Four fold, by pretending that then their former ſmall Stills had given Way and become unfit for Uſe, and by ſetting up others many Times larger in their room, for which laſt they inſiſted to pay Licence Duty upon the increaſed Quantity only from the Time of beginning to uſe theſe larger Stills. Upon the firſt Inſtances of this Nature occurring, we thought that the Caſe of a Diſtiller's obtaining a Licence, and paying Duty in the Courſe of the Year for a Second Still of a much larger Size than the Firſt one entered, unleſs ſuch Firſt Still had been, *by unavoidable Accident deſtroyed or rendered unfit for Service,* (which are the Words of the 15th Sect.) was contrary to the Spirit of the Scots Diſtillery Act, and would have the Effect of defeating the fair Annual Payment evidently intended by Law, and thereby injuring the Revenue, as well as of introducing an Inequality of Trade among the Diſtillers themſelves. For theſe Reaſons, upon the Report of the Officer appointed by your Lordſhips to grant and regiſter the Licences, we judged it proper, and conſidered ourſelves authorized, to require that the Owner ſhould make Proof by Oath, that his former Still had ſuffered no *intentional Violence or Damage,* but that it had become uſeleſs by *unavoidable Accident*; and that before any Certificate was granted by our Superviſors or Officers, that a licenſed Still had been deſtroyed or become unfit for Uſe, they ſhould ſatisfy themſelves, 1ſt. That ſuch Affidavit, as to the Accident, had been made; and 2dly. That ſuch firſt Still was abſolutely incapable of being repaired and again uſed. General Orders were given accordingly for theſe Purpoſes, and they were complied with on the Part of ſeveral Diſtillers whoſe Stills had really become unfit for Uſe by unavoidable Accident, and who applied to have others of a little larger Size erected in their room. This, however, was not the Intention of the Four above mentioned Diſtillers, whoſe ſmall Stills, we were informed, had either received no ſuch Damage as to render them unfit for Uſe, or had been rendered ſo intentionally, that they might have a Pretext for ſetting up and working in the Winter Months many Times larger ones in their place. They united in refuſing to make the Oath as to the unavoidable Accident, in conſequence of which our Officers could give them no Certificate of the Gauge, ſo as to obtain new Licences for theſe larger Stills; but notwithſtanding thereof, theſe Diſtillers began and continued to work them for a conſiderable Time without any Licences at all, having firſt tendered Payment of Duty to the Collector, which was alſo obliged to be refuſed, as our ſeveral Orders had not been obeyed.

“ In the mean while, one of the other Diſtillers, who had acted in a different Manner, conceiving himſelf to be greatly injured by the Conduct of theſe Four Diſtillers, was determined to have Redreſs or Revenge. He accordingly (as we afterwards underſtood) gave a general Information to your Lordſhips, without ſtating the particular Circumſtances of the Caſe of Meſſrs. Steins and Haigs, that there were ſeveral *unlicenſed* Stills uſed in Scotland; which produced a Letter to us from Mr. Roſe of the 10th of February laſt, and anſwered on the 14th of that Month, apprehending it to relate entirely to thoſe indigent and inconſiderable private Diſtillers diſperſed throughout the Country, whom it has not been found poſſible to ſuppreſs entirely, though their Number is greatly reduced Soon afterwards, however, John Aitchiſon, Diſtiller, appeared openly, and, while the Matter was in Dependence before the King's Counſel, he required our Officers to make Seizure of Meſſrs. Steins and Haigs whole Works as forfeited, under the Penalties of Diſmiſſal, Incapacity, &c. provided againſt them by the 28th Sect. of the Scots Diſtillery Act, in caſe of their not executing ſuch Information within Twenty-four Hours. Theſe Diſtillers now took the Alarm, and having, with their Counſel and Agents, attended the Lord Advocate and Mr. Solicitor General, on Conſultation of this Caſe, the Matter was ſettled for the preſent by the following Agreements being entered into on their Part, viz. “ That James Stein, John Stein, James Haig, and John Haig, ſhall make Affidavit reſpectively, that the Stills formerly licenſed to them, and ſince taken down, were, by unavoidable Accident, deſtroyed and rendered unfit for uſe, upon which, and Payment of additional Licence Duty, according to the increaſed Quantity of the Stills ſet in their place from the Day on which they were begun to be uſed, Licences for ſuch new Stills ſhall be granted to them. But if they cannot, or do not, make ſuch Affidavit of the unavoidable Accident, they are then to pay not only additional Licence Duty, according to the increaſed Quantity of Stills ſet up in place of the former ones taken down, from the Day on which theſe firſt mentioned were begun to be uſed, but alſo ſeverally to pay or give ſufficient Security, by Bond, to the Crown, for paying, if they ſhall be found liable for the ſame by the Opinion of the King's Council, the Licence Duty for the Whole of theſe larger Stills for a Year, from the 5th July 1786 (or from the End of the firſt Six Weeks after that Date) as for new erected Stills; upon Compliance with which, Licences to be granted them. In either Caſe, whether ſuch Affidavit be made, or is not made, theſe Four Diſtillers were alſo to give ſufficient Security, by Bond, to the King, to pay Licence Duty to the 5th of July 1787, for the greateſt Number of Gallons of Stills Content that ſhall now (or within Six Weeks hence) be licenſed to them reſpectively; and alſo to enter and to pay Licence Duty to the ſame Extent, at leaſt for the whole Year from and after the 5th July 1787; and James Stein ſhall further find Security not to uſe the large Copper or Boiler in any Way whatever, until he has obtained a Licence and paid Duty for the ſame as a Still. 21ſt February 1787.”

“ In conſequence of this Adjuſtment no Seizure was made, but Licences were granted to the Four named Diſtillers for theſe Stills, on their entering into Bonds to the Crown, which they did in the penal Sum of £.8,000. each; conditioned as follows, to wit, “ That they ſhould make Affidavit, that their former ſmaller Stills were, by unavoidable Accident, deſtroyed and rendered unfit for Uſe, at or before the Time when the ſame were taken down, and pay additional Licence Duty according to the increaſed Quantity of the Stills ſet up in the place of the former ones, from the Day on which the ſame were begun to be uſed; or, in the Event of their not ſwearing, that they ſhall pay Licence Duty for all the Stills of a larger Size than thoſe formerly licenſed or erected; and alſo for any other Stills of a larger Size that may be ſet up in place of others then working or to be worked before the 5th July 1787, for the whole Year from the 5th of July 1786, or the End of the firſt Six Weeks after that Date, as for new erected Stills, in the Event of their being found liable to pay the ſaid Licence Duty for ſuch Stills, and for ſuch Period, by the

“ Opinion of the Lord Advocate, and Solicitor General, and Dean of Faculty; and
“ alſo to pay Licence Duty to the 5th July 1787, for the greateſt Number of Gallons
“ of Stills Content that then were, or within Six Weeks hence ſhould be licenſed to
“ or uſed by them; and alſo to enter and pay Licence Duty to the ſame Extent, at
“ leaſt for the whole Year from and after the 5th July 1787.”

“ The Bonds in queſtion were entered into on the 6th and 14th March 1787; and at that Time the Meſſrs. Steins and Haigs well knew that certain Regulations, of which they complained, with reſpect to Permits, Rectifiers, and Dealers, had been long before in Exiſtence, and in conſtant and general Execution. Theſe Regulations were, therefore, moſt aſſuredly not adopted with the View of fruſtrating their Hopes or interrupting their Trade, but they had been previouſly made under the Authority and agreeably to the Spirit of the Exciſe Laws, as we humbly conceive, and for the ſole Purpoſe of ſecuring the Revenue and preventing of Fraud.

“ By their Bonds to the Crown, as formerly ſtated, theſe Diſtillers voluntarily agreed to enter and pay Licence Duty during the Whole of the current Year, ending the 5th of July next, for the greateſt Number of Gallons of Stills they had at any Time uſed during the preceding Year; but notwithſtanding thereof we were ſurprized to find, that at the 5th of November laſt, James and John Stein, and John Haig, had each of them withdrawn their Entries of, and ſtopt paying Duty for the following Quantities of the Stills licenſed to them for the Year, from the 5th of July laſt; viz.

James Stein, 5 Stills, containing 4,771 Gallons out of 9,478 Gallons.	Formerly licenſed to them.
John Stein, 4 Stills, containing 2,359 Gallons out of 6,085 Gallons.	
John Haig, 1 Still, containing 1,190 Gallons out of 3,243 Gallons.	

James Haig gave Notice, that he was, at the 5th November laſt, to withdraw his Entry for 164 Gallons out of 3,808 Gallons formerly licenſed to him; but we find he has not done ſo; on the contrary, he made an Increaſe, on the 1ſt of December, 260 Gallons. Thoſe Traders who have thus made, now attempt to apologize for, this very conſiderable Reduction, by ſaying, it has been occaſioned by our refuſing them Permits, and not allowing them Warehouſes in the Manner they wanted; which they have the Confidence to affirm, was underſtood would be done at the Time theſe Bonds were executed; but your Lordſhips will pleaſe to be informed, that the very Reverſe is the Truth; for the Bonds were executed on the 6th and 14th March, after we had rejected their Firſt Petition for Permits and Warehouſes of the 16th January, and their Second of the 21ſt of February laſt *.

“ We apprehended that this Reduction of theſe Diſtillers Works, has been occaſioned by the immenſe Quantity of Spirits made by them during the Firſt Year of the late Act, and the great Stock they have ſtill on Hand; a Conſequence which we early foreſaw would happen from the Diſtillers working by Licence and upon Time; and the Fact has been confirmed, not only by the Conduct of theſe Diſtillers, but alſo by ſeveral others who were licenſed for laſt Year, and made very large Quantities of Spirits in the Courſe of it, having given up diſtilling altogether ſince the 5th of July laſt.”

If ſuch Devices as have been here repreſented were practiſed by the great Diſtillers, when the Licence Duty was in its Infancy, and only 30*s.* per Gallon, what may be expected in its advanced Age, when it has riſen to £. 54. and is propoſed to be ſtill further increaſed to £. 162.? And here we cannot omit to remark how the original Idea of the Syſtem by an *Annual* Licence has been innovated and broke in upon (as we may ſay) at both Ends of the Year, either by theſe Devices of the Diſtillers in Oppoſition to the old Laws, or by the Indulgencies they have been able to procure in ſubſequent Acts. The original Idea of a Diſtillery Licence on the Stills Content was certainly, like every other Exciſe Licence, that it ſhould endure for Twelve Months, and with certain Exceptions only particularly ſpecified, for no longer or ſhorter Time. But it has juſt been ſeen how the Diſtillers delayed making their largeſt Entries of Stills till Two, Four, or perhaps Six Months, from the Commencement of the Year, had elapſed; and now, by the Act 39 Geo. III. c. 31. ſec. 4. they may, on Fifteen Days previous Notice, have their Licences vacated at the End of any One Calendar Month for which the Licence Duty has been paid in Advance; ſo that in place of ſuch Licence being *Annual*, it may be for Two Months only, and in that Time as much Work may now be done as was formerly done in a Year.

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* For this Refuſal they thought proper to bring an Action of Treſpaſs, in the Court of Exchequer againſt the Commiſſioners of Exciſe for £. 100,000. of Damages, in which, after a very long Trial, a Verdict was unanimouſly found, by a reſpectable Special Jury, *for the Defendants*, 29 January, 1789.

P. 416. Dr. Jeffray has put down the Amount of Lowland Licence Duty for the Year ending 5th July 1788, at £. 43,148. 6*s.* 10*d.* being the preciſe Sum actually received, according to the official Return; but as the greateſt Number of Gallons of Stills Content, entered and licenced in that Year, was 39,212 Gallons, the full Duty thereon, at the Rate of 30*s.* per Gallon for the *whole* Year, would have amounted to £. 58,818: And the Deficit is to be aſcribed to the ſame Cauſes as operated the preceding Year.

P. 416. Upon the Calculations by which it is endeavoured to be ſhewn, that £. 25,000 of Amount of Licence Duty, was equal only to $1\frac{1}{6}$ *d.* or $1\frac{2}{3}$ *d.* or $2\frac{2}{7}$ *d.* per Gallon on the Spirits diſtilled, and that no more than 240,000 Gallons had paid Duty, of courſe upwards of Five, Three, or Two Millions had paid none, and upwards of Five, Three, or Two Hundred Thouſand Pounds, were loſt to the Revenue, under the Firſt Year of the Licence Syſtem (which, if true, is ſurely no great Argument in its Favour.) We have only to repeat the Obſervation formerly made, that they all reſt upon uncertain Conjecture, and not upon ſolid *Data.*

We agree with Dr. Jeffray, that the Licence Duty of £. 1. 10*s.* was not eſtimated to be 2*s.* 1*d.* per Gallon on the Spirits, but a much leſs Sum; probably 6*d.*: But it is a curious Fact, well eſtabliſhed by the Evidence, that when the Licence Duty was £. 54. ſome Diſtillers did not pay more than 3*d.* or 4*d.* on the Gallon of their Spirits. And we really think it now unneceſſary to follow him through his conjectural Compariſon of the Survey Duty at 2*s.* 1*d.* with the Licence Duty at $6\frac{1}{4}$ *d.* P. 417. from which a conjectural Concluſion is drawn, that "had the Licence Duty been "equal to the Survey Duty of 2*s.* 1*d.* per Gallon of Produce, the Licence Revenue "in 1787 *would* have been no leſs than £. 200,000:"—He might, with equal Eaſe, have made other Suppoſitions, from which it could have been inferred that it *would* have been Three or Four Times that Sum.

In the 3d, 4th, 5th, 6th, and 7th Years of the Licence Syſtem, the Duty collected in the Lowlands was from 5th July 1788, to

5th July 1789,	-	£. 24,721	19	$8\frac{1}{4}$
5th July 1790	-	26,065	11	8
5th July 1791	-	28,396	11	$9\frac{1}{2}$
5th July 1792	-	32,754	15	8
5th July 1793	-	33,747	7	8

In the Year ſubſequent to this laſt Date it roſe to £. 77,023 12*s.* 1*d.* and in the following one to £. 86,904 2*s.* 4*d.* In regard to this Increaſe the Commiſſioners obſerve, "That it does not ſeem to be greater than might have been expected under the Mode of Survey, and than actually has been realized in "other Branches of the Exciſe in Scotland." In Proof of this laſt Aſſertion, the Truth of which, or at leaſt as to the Cauſe of this Increaſe, Dr. Jeffray ſeems to doubt,

Appx. Diſt. Rep. 1798. Pa. 386.

P. 419.

doubt, we beg leave to refer the Committee to the following Accounts: 1ſt, Of the groſs Produce of the *whole* Exciſe in Scotland, for Twenty Years preceding the 5th of July 1798, by which the gradual Riſe of Amounts in *all* its Branches will be ſeen; and 2dly, of the Produce of *particular* Duties on various Articles under Survey, in the Three Years immediately prior to that Date, not having Accounts of them for a Period farther back, but if neceſſary they can be got from Scotland, and we apprehend they will exhibit a proportional Riſe either from the Year 1786 or the Year 1793.

1ſt. Exciſe, Scotland. Groſs Produce of all its Duties.

		£.	s.	d.
For the Year ending 5th July	1778 -	175,695	6	10 ¾
	1779 -	191,443	15	7 ¼
	1780 -	244,636	9	11
	1781 -	271,522	16	— ¾
	1782 -	279,693	8	5 ½
	1783 -	247,519	15	4
	1784 -	283,548	15	2 ¼
	1785 -	329,213	10	2 ½
	1786 -	349,067	15	4 ½
	1787 -	374,512	17	— ½
	1788 -	422,018	10	10 ½
	1789 -	387,982	15	2 ¾
	1790 -	438,780	3	1
	1791 -	499,960	14	10 ¾
	1792 -	527,078	18	7
	1793 -	501,415	5	4 ½
	1794 -	540,918	4	8
	1795 -	595,878	13	4 ¾
	1796 -	532,294	5	10
	1797 -	856,232	14	10 ½
	1798 -	816,572	18	11 ½

2d. Groſs Produce of particular Duties under Survey, &c.

	In the Year ending 5th July 1796.			In the Year ending 5th July 1797.			In Year ending 5th July 1798.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Beer and Ale - -	69,849	2	7 ¾	75,412	2	5 ¼	73,169	17	5 ¼
Malt - - - -	40,829	3	9	70,676	5	—	65,546	3	4
Soap - - - -	41,973	12	—	46,212	1	4	62,227	4	7
Candles - - -	10,940	10	2 ½	13,332	6	11 ¾	14,358	10	1 ¼
Starch - - - -	3,863	12	—	2,665	18	5	7,674	17	6
Glaſs - - - -	32,310	4	3 ¾	34,908	13	2	35,077	18	6 ½
Tobacco imported	48,012	—	6 ½	68,373	8	4 ½	86,692	16	6 ¾
Spirits imported -	54,097	19	9 ½	101,737	7	7 ¼	75,772	7	11 ½
Wine imported -	62,251	1	7	67,817	12	1	38,095	—	2 ¼

SYSTEM OF LICENCE, p. 414. et. ſeq.

P. 418. “ The Committee will naturally aſk, how it could be poſſible that Government “ could be ſo far miſled as to impoſe ſo low a Duty? The whole Evidence,” (ſays the Doctor) “ both in the Reports of Exciſe, and given by the Diſtillers, explain it. “ Government was taught to believe, that a Still at that Time could not be wrought “ or diſcharged throughout the Year more than Four Times a Week; yet, though “ it was generally known at that Time to the Officers of Exciſe, that a Still could Appx. Diſt. Rep. 1798. P. 139. “ be run Eight Times a Day, Forty-eight Times inſtead of Four Times a “ Week, they did not, it would ſeem, inform the Board of Exciſe or Govern- “ ment of that, and a Duty was impoſed on the Gallon of Still equal only to the “ 12th of what it was known the Trade, according to the Rate of Survey Duty on the “ Gallon of Produce, ought to have paid.” To this Imputation of Neglect of Duty on the Part of the Officers of Exciſe, we cannot give a better Anſwer than is contained in the Two following Extracts from Letters wrote upon the Subject by the Board of Exciſe, Edinburgh, to the Lords of the Treaſury, on the 5th and 26th of January 1788.

Extract 1ſt. “ From the 1ſt of November 1784 to the 5th July 1786, the Diſtillers of Scotland and England were ſubject to the ſame Laws, and paid the ſame Rate of Duty to Government. During this Period, each Gallon of Malt Waſh was chargeable with Five Pence, and the Diſtiller being allowed Credit for 20 Gallons of Spirits of the Strength of One to Ten over Hydrometer Proof, for every 100 Gallons of Waſh ſo charged, the legal Duty upon each Gallon of Spirit of that Strength was conſequently 2*s.* 1*d.* In England, by the Statute 26 Geo. 3d. cap. 73. this Duty was increaſed after the 5th of July 1786 to Six Pence per Gallon of the Waſh, or 2*s.* 6*d.* per Gallon of the Spirit; whereas in Scotland, by the 64th Chapter of the ſame Seſſion, Corn Diſtillers, in lieu of ſuch Duty, were to pay in Scotland at the Rate of 30*s.* per Annum for each Gallon of their Stills Content, and an equalizing Duty of 2*s.* per Gallon was impoſed on all Spirits ſent from Scotland into England, if not exceeding the Strength of One to Ten over Proof; but if above that Strength, and not exceeding Three per Cent. over it, a further Duty, proportioned to ſuch Surplus Strength, was to be charged. Theſe laſt mentioned Duties to be paid to the proper Officer of Exciſe, at the Time and Place of landing, and to be under the Management of the Commiſſioners of Exciſe in England.

“ So ſtands the Law with reſpect to the Two Countries; and we underſtood that both as to the Rate of Licence Duty, and the Quantum of equalizing Duty, it was ſettled, by a Communication and Agreement between the Capital Diſtillers in England and in Scotland, upon certain Principles and Calculations with which we had no Opportunity of being officially acquainted.”

Extract 2d. “ The Effects of our Exertions were on the one Hand, that the groſs Amount of the Diſtillery Duties in the Lowlands of Scotland in the Year ending 5th July 1786, roſe to upwards of £. 103,000; but on the other Hand, the principal Scots Diſtillers, by Publications, Meetings, and otherwiſe, raiſed a Cry of Hardſhip and Oppreſſion through the Country, complaining that they could not carry on their Buſineſs with Advantage, if they were ſo ſtrictly looked after, and obliged to pay the full legal Duties. Though the greater Part of the Barley made uſe of by them was brought from England, they had Addreſs enough to engage the Landed Intereſt in Scotland in their Favour; and both united in an Application to Government to have a very moderate Rate of Duty impoſed on Spirits diſtilled and conſumed in Scotland; and by levying it by Way of Licence upon the Content of the Stills, the Diſtillers expreſſed their Triumph in being freed from the Shackles of the Exciſe, and altogether relieved from the diſagreeable Surveys and Viſits of its Officers.

“ It was in this Situation that the Act of the 26th of the King, Cap. 64. was paſſed, having received the Royal Aſſent upon, and had its Commencement from the 5th of July 1786. As we had no Opportunity of being previouſly conſulted, we cannot ſpeak with Authority as to the Views of Government in adopting this Meaſure; we underſtand, but not officially, that it was meant as a temporary Experiment for the Benefit of this Country, by the Encouragement of its Agriculture, as well as by the Prevention of Frauds, and diminiſhing the Conſumption of Foreign ſmuggled Spirits. We determined, therefore, to give this Law a fair and liberal Execution; and now that it has been in Force about Eighteen Months, we can aſſure your Lordſhips that we have uniformly done ſo, wherever licenſed Diſtillers were concerned, and conducted their Operations agreeably to its Letter and Spirit.”

Dr. Jeffray next obſerves, page 418. “ Having thus ſeen that no juſt Idea can “ be formed of the Value of the Syſtem of Licence, if it be judged of by the Revenue got during its Infancy, compared with the Revenue got under the Syſtem “ of Survey matured, we may enquire why for ſome Years the Revenue diminiſhed “ under Licence. The Extent of this Decreaſe cannot be ſeen from the Exciſe “ Statement already examined, for in that Statement the Average Account of ſeveral Years is noted, but the Revenue got in the particular Years is not marked.” Had the Doctor, however, taken the Trouble to look, he would have found diſtinctly marked the Revenue got in each particular Year, from the 5th of July 1786 to the 5th of January 1798; but he has choſe to turn his Attention from theſe Figures, to an Endeavour to ſhew that this Decreaſe of Revenue was owing to the Art and Devices uſed by the Diſtillers in evading the Duties, and to the Want of Attention by thoſe who were entruſted with their Collection, but by no Means to any Defect in the Principle of the Licence Syſtem; at leaſt not more ſo than the “ inherent and irremediable Defects in the Principle of “ the Syſtem of Survey, from which £. 32,000 only was got, inſtead of a much “ larger Sum.” Conjecture and Imagination is too often called in, to ſupply the place of Facts, which either cannot be had, or are not found convenient to be introduced. The Truth here is, the Frauds and Evaſion of Duties under the Licence Syſtem have been great indeed; and, as will appear in the Appendix to Report of laſt Year, from Page 250 to 253, Revenue Officers have done every Thing in their Power to prevent or detect them; and the Book of Drawings then produced to the Committee, will ſhew that as much Art had been exerciſed by the Diſtillers, there was alſo ſome Diſcernment and Exertion uſed by the Officers of the Revenue to diſcover that Art. But beſides theſe Evaſions, the true and real Cauſe of this Decreaſe of Revenue, was the almoſt incredible Improvement in rapid Diſtillation, by which a Still of Forty Gallons now diſtils more Spirits in a Year, than a Still of 400 Gallons did when the Licence Act commenced; and this enabled the Diſtillers to reduce either the Number or Capacity of their Stills in a Ratio with theſe Improvements. The Duty being till lately not on the Produce, but on the Content of the Stills, and not increaſed ſo as to meet ſuch vaſt Improvements, the Decreaſe of Revenue became a natural Conſequence.

Appx. Diſt. Rep. 1798. P. 185.

“ The Commiſſioners of Exciſe ſay in their Report of this Year, now before the “ Committee, that they do not like the Syſtem of Licence, becauſe it ſeems to be agreeable to the Diſtillers.” The Sentiment of the Commiſſioners of Exciſe, expreſſed in their Report of 20th March 1799, does not amount to a Declaration “ that they “ do not like the Syſtem of Licence becauſe it ſeems to be agreeable to the Diſtillers,” but conveys a different and better Meaning in the following Words: “ It “ appears to us that the ſame Sort of Attack from Inefficacy, Increaſe of Expence, “ Embarraſſment of Manufacture, &c. has been practiſed upon this laſt Diſtillery Act “ of 1798, as was ſucceſsfully attempted by the Scotch Diſtillers againſt the Waſh “ Act of 1784, which legalized the Uſe of the Hydrometer, and proved the great “ Check upon their Frauds; and that as the one Law was in Scotland ſmothered

P. 420.

“ almoſt in its Birth, and when its good Effects were juſt beginning to be experienced, they hope, in the like Manner, by Arguments of Fallacy, unſupported “ by Experience, to obtain an immediate Repeal or Alteration of the other; which “ we hope and truſt, for the Good of the Revenue, and the Intereſt of the Country, “ will not be granted, becauſe it is the Wiſh of, or agreeable to the Trade, that being “ the Circumſtance of all others, which, with our long and perfect Knowledge of “ their Operations and Intentions, would make us at leaſt moſt jealous of, if not “ compleatly deciſive againſt, their Propoſitions.” Taking the Board's Reaſon, however, in the Senſe in which he has choſe to put it, Dr. Jeffray adds, “ He could have “ wiſhed that this Reaſon why the Licence Syſtem ſhould not be adopted,” (which he ſubſtitutes in place of why the Act of laſt Seſſion ſhould not be immediately repealed) “ had not been brought forward; but ſince it has been brought forward, I “ think they might add, that they do not like the Syſtem of Survey becauſe it is “ agreeable to the Officers of Exciſe; for ſurely if they have been over-reached by the “ one, they have had very little Reaſon to confide in the other.” The Intention of this Addition is obvious; but, continues he, “ I will however do both the Diſtillers and “ Officers Juſtice in this Point. It is true, that the Majority of Diſtillers ſay they “ prefer the Syſtem of Licence, but ſome have ſhewn that in reality they like the “ Syſtem of Survey better; for *they did not work under Licence*, but as ſoon as the “ Survey was introduced again laſt Year, they began.” Here Mr. Leven, who has made a Survey over all the Lowland Diſtillers, takes the Liberty to call in queſtion the Truth of this Aſſertion, “ that ſome Diſtillers who did not work under Licence, began as ſoon as the Survey was introduced laſt Year;” for he avers it as a Fact, that there is not, nor has there been any one Diſtiller working in the Lowlands this Year under the Shilling Duty, who had not wrought under the pure Licence Act; and it is eſtabliſhed by official Returns, that in the Year from the 10th October 1797, there was licenſed in the Lowlands Thirty-two Diſtillers, having Stills containing 3,930 Gallons; and that in the Year from the 10th October 1798, there are licenſed in the Lowlands 31 Diſtillers, having 40 Stills, containing 2,180 Gallons; ſo that in this laſt Year there is One Diſtiller and 1,750 Gallons Content *leſs* licenſed than there was in the preceding Year under the pure Licence Syſtem. It further appears, upon an Examination of the particular Diſtilleries who worked and diſcontinued in theſe Years, that Six Diſtillers, who had worked under Licence in 1797-8, gave up in the ſubſequent Year; and in their place have come, in the Year 1798-9, Five other Diſtillers, all of whom, however, had formerly worked under Licence previous to the 10th of October 1797.

P. 420. “ Though the Exciſe Officers in general have expreſſed *by more than Words*” (an Expreſſion of which we do not comprehend the Meaning) “ their Satisfaction at the “ Proſpect of the Re-eſtabliment of the Syſtem of Survey, not a few have given “ their Opinion in favour of the Syſtem of Licence.” This laſt Fact is taken Notice of, and admitted by the Board in their Letter of the 20th March 1799, wherein they ſay, that “ in theſe Repreſentations by the Trade, as well as in the Reports of our “ own Officers, your Lordſhips will perceive a great Diverſity of Opinion; and that “ upon the general Queſtion, whether the Diſtillery Duties ſhould be levied by “ Licence on the Still, or by Survey on the manufactured Commodity, or of the “ Materials for making it, the Opinions are very much divided;—amidſt this War “ of contending Parties, *Non noſtrum eſt tantos componere lites.*” On the Satisfaction expreſſed by the Officers in general, at the Proſpect of the Re-eſtabliſhment of the Syſtem of Survey, we can only obſerve, that, if it is the Fact, it muſt proceed from their Conviction of its being moſt for the Intereſt of the Revenue and the Country; for it is well obſerved by an Author, who wrote on the Diſtillery in Ireland in 1782, “ That Brewers and Diſtillers are the moſt improper Perſons in the Nation to make “ Laws for the Collection of the Revenue of Exciſe; becauſe the Intereſt of their “ own Line hangs an irreſiſtible Bias on their Minds; a partial, not an univerſal Good,

" is their Object; but that the Commiſſioners and Officers of the Revenue ought " to be allowed to interfere in making ſuch Laws, becauſe it muſt be clear that they " can have no Intereſt except that of the Diſtillers and Brewers; for the Riſe of the " Revenue muſt depend upon the Proſperity of theſe Trades, and every Step which " ſhall prove detrimental to them, muſt in the ſame Proportion injure the Revenue."

SYSTEM OF LICENCE AND SURVEY, p. 420.

" This mixed Syſtem, whatever its Effects may have been on the Revenue, has " ſaved many Diſtillers from Ruin." The unexpected, and almoſt incredible Rapidity of working, and the total Uncertainty then (as now) of the utmoſt Power of a Still, having been obſerved by the Commiſſioners and Officers of Exciſe in Scotland, induced them to recommend, and the Legiſlature to adopt, the Meaſure of levying the additional Duty impoſed by a Survey, and direct Charge upon the Manufacture: The Effect of this has already been a conſiderable Advantage both to the Revenue and the Trade. It has been before mentioned, why that Duty was not ſo well ſecured at firſt as latterly; and we are pretty confident that the farther Checks adopted in the Continuation Bill, will ſecure it very effectually and equally; and will, we hope, tend to prove that the Survey Syſtem is the only one by which Duties can either be equally or effectually ſecured, while at the ſame Time it beſt ſuits every Situation in the Country, by allowing the Trader perfect Liberty to ſtudy Œconomy and the Improvement of his Buſineſs, as he only pays Duties according to the Quantity and Quality of the Goods he may have it in his Power to manufacture, and at ſuch Times only as he finds it his Intereſt, or has a Demand for them. P. 420.

SYSTEM OF LICENCE GUARDED BY SURVEY, p. 421.

" From what has been ſaid, the Committee will ſee that the Syſtem of Licence " is of all others the beſt adapted to the Nature of the Manufacture in queſtion, and " the moſt ſecure for the Revenue." In our humble Opinion, the very Reverſe is the Caſe, and (beſide other Reaſons before ſtated) for the very one the Doctor now gives, viz. " That till the Power of the Still, the Quantum of Produce, and the " Amount of neceſſary Expence, be more accurately aſcertained, the Revenue cannot " be truſted to Licence alone." And, ſurely, it cannot be contended, that the ultimate Power of a Still is yet known; and however remarkable the Revolution that has taken place ſince Spring 1798 may be, yet with all the Pains of which the Doctor is capable (and in ſome Caſes it ſeems to have been great indeed) we think it by no Means probable, if at all poſſible, that he will ever diſcover an infallible Method to put all Diſtillers upon a Par, and much leſs how to keep them ſo, by a Tax upon Time. If the Diſtillers are not ſo put and kept, the Conſequences muſt be obvious. But, ſays he, " The Circumſtance that will moſt ſpeedily and effectually place all " the Diſtillers on an equal Footing, is to enact (as the Diſtillers themſelves requeſt) " that all Stills ſhall in future be made according to one Model, and that their in-" ternal Apparatus ſhall be ſimilar both in Shape and Place." This Idea was ſuggeſted to the Committee laſt Year by Mr. Leven, and we are convinced, that ſuch a Plan is the moſt likely to have the wiſhed-for Effect; yet the unſurmountable Objections to it are, 1ſt. There is no Experience of the Power of any particular Form of a Still; and 2dly. We doubt, were it poſſible, if it would be proper or practicable, to prevent all Improvement in the Œconomy and Advantage of working any particular Form of Still that can be propoſed or adopted. P. 421. Ibid. Appx. Diſt. Rep. 1798. P. 245.

It is next propoſed by the Doctor, that Licenſed Diſtillers ſhould be permitted to enter any Diſtillery; and if ſo, he ventures to ſay there will " be fewer Frauds, and " more attentive and faithful Exciſe Officers; for it has too long been the Caſe, that P. 422.

“ Exciſe Officers gazed at what they could not underſtand; and the Reports on the “ Table ſhew that they have but too frequently overlooked what any one could ſee. “ The Eye of one Diſtiller will ſee more than many Exciſe Officers are able to perceive.” It muſt be admitted, that in many Reſpects ſome Diſtillers are very far ſighted, and ſee their own Intereſt at all Diſtances; yet by this Time, it is preſumed, they are convinced that ſome Revenue Officers can ſee as far as them: And it is hoped, that the Committee will alſo be ſatisfied by this and former Reports, and the Drawings in the Poſſeſſion of the Right Honourable Chairman, that this has actually been the Caſe. We do not apprehend any Injury that can ariſe to the Revenue from Diſtillers being allowed to viſit each others Works; and this ſeems the only Way to come at one another's Secrets; but how far it would be proper for the Legiſlature to interfere for that Purpoſe, or whether it might not be better referred to a local Regulation among the Trade themſelves, we preſume not to give an Opinion.

It is alſo for the Committee to judge as to the Propriety and Extent of the Forfeitures and Penalties propoſed by the Diſtillers in Article 2d, Page 422.

As to Article 3d, we cannot recommend that the Revenue ſhould contribute to any ſuch Fund as is here ſuggeſted to be eſtabliſhed. Government pays and rewards its own Officers as well as Informers, in the Manner ſanctioned by Law; but the Diſtillers may be allowed to inſtitute ſuch a Fund, and apply it as they pleaſe among themſelves.

P. 423. 4th. With reſpect to the Puniſhments inflicted by the Exciſe Laws, we do not conceive that the Purpoſes of Juſtice would be better anſwered by the Alteration propoſed, “ That all Penalties be made to bear ſome Proportion to the Size of the “ Still:” We rather think that Fines and Penalties would be better regulated by the Size, ſo to ſpeak, and Number of the Offences, than by the Size of the Still. A Diſtiller for Inſtance with a Forty Gallon Still, may have by Art and Ingenuity carried on Fraud for a long Time before Detection, and may have been frequently detected. A Diſtiller with a 100 Gallon Still, who never before was ſuſpected, or at leaſt diſcovered, may have been detected in his firſt Attempt to commit Fraud, and before he had reaped any pecuniary Advantage from it. Now we conceive that the ſmall, but perſevering Rogue, deſerves the greater Fine and Puniſhment. Theſe are Circumſtances that become proper Matter of Information to be laid before the Magiſtrates or Juſtices, and would, it is believed, in ſome Degree affect the Judgment they might give.

P. 425. 5th. The Complaint of “ the Law's Delay” is as old as Shakſpeare; but perhaps this is the firſt Time that it has been made by thoſe who have felt or may feel its Laſh. When Diſtillers have been or are under Proſecution, it has generally been found that they united together againſt the Revenue, and to oppoſe its Proſecutor, and it is certainly “ an Extraordinary Revolution ſince Spring 1798,” that they ſhould have changed Sides, and are now become the Informers for and Prompters of Revenue Proſecutions. Giving them all due Credit, however, for their new Sentiments, it is ſufficient to ſtate, that ſuch Proſecutions are carried on either before the Juſtices of the Peace of the proper County, where the Proceedings are ſummary, and the Determinations ſpeedy, without any Expence to the defending Party, or in the Court of Exchequer at Edinburgh, agreeably in all Reſpects to the Practice of the Court of Exchequer in England, except that in the former Court all Cauſes are tried at Bar, and only in Term Time. This Circumſtance neceſſarily prevents every Proſecution from being brought to Judgment ſo ſoon as could be wiſhed, and joined to the great Number of ſuch Proſecutions which the Board of Exciſe find themſelves obliged to order to be Annually or Termly commenced in the Exchequer (on Account of the inadequate and unfavourable Judgments of the Juſtices of the Peace in many if not moſt Parts of Scotland) is the chief Cauſe why ſome of them will be found long pending, the Effect of which may certainly be what has been ſtated by Doctor Jeffray on that Head, for it is moſt readily conceded, that the ſooner the better the Puniſhment can follow the Offence. We have no Heſitation alſo to expreſs our anxious Wiſh that ſome new Arrangements might be made as to theſe Matters, by which the great Ends of Juſtice would be more ſpeedily and effectually attained, than is or can be the Caſe at preſent; otherwiſe we are afraid that neither the Diſtillery, nor any other Branch of the Revenue in Scotland, will be compleatly ſecured and protected againſt Fraud by any Syſtem of Survey or Licence whatever. Under this Article it is ſtated, upon the Information of Diſtillers, "that P. 423. " it is ſuppoſed they ſhould know when their Cauſes are to come on, becauſe the " Day of Trial has been announced by a Program on the Door of the Court. If a " Diſtiller has not an Agent there, how can he know this. But it more frequently " happens, that when he does get Notice of it, and leaves his Buſineſs to attend, " he and his Witneſſes find when they arrive that the Cauſe cannot come on. That " rather than encounter the Delays and multiplied Expences of a Trial, many Diſtillers " have allowed Sentence to paſs againſt them by Default, in Caſes where they " thought they had committed no Offence." Upon theſe Statements the Solicitor of Exciſe thinks it particularly and perſonally incumbent on him to obſerve, that although the Information thus given to Doctor Jeffray muſt have come from Diſtillers who have been in the Exchequer; they appear to be better acquainted with the *Means* of getting into that Court, than with the Mode of its Proceeding when Defendants are in it. As ſoon as a penal Proſecution is there commenced which is never done in the Exciſe but upon good Grounds, and after full Conſideration both of the Law and of the Evidence) Notice is given to the Delinquent by a Subpœna ſerved upon him perſonally, or at his Dwelling Houſe, of the Day on which he is to appear in Court, and this Appearance (as is always indorſed on the Writ) may be made either by himſelf or by an Attorney. The Defendant, therefore, unleſs he is guilty of a Contempt of the Proceſs of the Court by not appearing, cannot be taken by Surprize, or have Judgment entered up againſt him without his Knowledge. After he has appeared to the Writ, and pleaded not guilty to the Information, his Cauſe cannot come on to Trial without a previous timely Notice thereof of ſo many Days, according to the Diſtance of his Reſidence, by which Means he has full Opportunity of preparing for his Defence, and bringing up his Witneſſes; and ſhould any unexpected Circumſtance occur which makes it neceſſary for the Crown to put off the Trial on the Day fixed, timely Notice thereof is alſo given wherever it can be done; and in reply to the very general Averment, " that after he and his Witneſſes " have come up, they find the Trial cannot come on," the Solicitor of Exciſe does requeſt a Specification of any Caſe of that Kind that has occurred in his Time, or of any Caſe out of the many alledged to have happened, " where, rather than encounter " Delays and multiplied Expences, Diſtillers have allowed Sentence to paſs " againſt them, where they thought they had committed no Offence." To this Specification, if made, the Solicitor has no Manner of Doubt, he will be able to give ſuch an Anſwer as will be perfectly ſatisfactory to the Committee; and to theſe Obſervations he has only to add, that with reſpect to Penalties incurred by, and proſecuted for from licenſed Diſtillers in the Exchequer ſince 1786, had they accuſed him (as he ſometimes has been from an oppoſite Quarter) of too great Forbearance and Indulgence in the Exerciſe of his Office, he muſt have rather admitted it was too much the Caſe; but he is not a little ſurprized, not to ſay hurt, when theſe Gentlemen, and their Advocate, bring forth a Charge againſt him of " carrying on Exchequer " Trials in a Manner expenſive and haraſſing in the Extreme," to which he certainly muſt plead not guilty in any Degree. The *Program* on the Door of the Court, mentioned by Doctor Jeffray, as the only Source of Information of the Day of Trial to Diſtillers (which Account he muſt alſo have got from ſome Traders who have been *Exchequered*, as they call it in England) is not in the leaſt applicable to penal Proſecutions or Days of Trial, but to the Return of *Seizures* only, and even in that reſpect it is miſtated; for as to Stills, Spirits, and every other Species of Goods ſent into the Exchequer for Condemnation (which bear a very ſmall Proportion indeed to the whole Seizures Annually made in Scotland, and are proceeded againſt in that Mode only when the Juſtices do not their Duty, or have not Juriſdiction, or when the great Value of the Seizure, or particular Circumſtances of the Caſe, render it neceſſary for the Intereſt of the Revenue to have Recourſe to the Exchequer) there not only goes out a Writ of Appraiſement of the Goods to the Place where they lie, the Execution of which Writ being generally, if not always done, and publiſhed by the Officers of Exciſe, gives timely Notice to the Party to enter his Claim; but beſides this there are Two public Proclamations made in open Court of all Seizures, immediately upon their being returned there, and a Rule follows of Eight Days, after the End of the Term, before Judgment by Default, or for Want of Claim, can be entered up. Such wiſe and old Precautions in Behalf of the Property, as well as of the Liberty and Character of the Subject, in all Caſes (but more eſpecially in thoſe of Diſtillers, who have a known and retained general Agent, who is an Attorney, in Court) beſides the Advantage of the Trial by Jury, muſt certainly tend to recommend the Modes of Proceeding here ſtated (and which, as has been before obſerved, are conſonant to the Modes of Proceeding in England in ſimilar Caſes) as meriting a little more Attention at leaſt than has yet been paid to the Plans for their Innovation, either by Circuit Barons, or by Trials before Sheriffs and a Jury, P. 423 and 424. which have been ſuggeſted by the Diſtillers, however much we could wiſh that a greater Quantity of Revenue Buſineſs was done with Diſpatch in the Court of Exchequer, than has yet been found practicable, but perhaps afterwards may be otherwiſe accompliſhed.

P. 423. 6th. “ That the Diſtillers ought to be allowed the ſame Power of looking after the Exciſe Officers, that the Exciſe Officers have of looking after them.” The Diſtillers and all other Traders have ever had it in their Power to ſtate their Complaints againſt the Officers to the Commiſſioners of Exciſe; nor can it be juſtly ſaid, that ever that Board declined the hearing and inveſtigating of ſuch Complaints as in the leaſt Degree merited their Attention. It is alſo long ſince the Board reſolved to puniſh their Officers, by Diſmiſſal from the Service for groſs Neglect of Duty or fraudulent Connivance with Diſtillers, many Inſtances of which have occurred, and are to be found in the Report of laſt Year p. 387, at and prior to 1786, as well as others ſince that Period; and it is their general and eſtabliſhed Rule never again to re-admit them into the Service. On this Subject, however, and on that of the Increaſe of the Salaries of Officers in general, or thoſe employed at Diſtilleries, we beg leave to refer to ſome Obſervations which will afterwards be made.

P. 423 and 424. 7th. “ I am perſuaded that I take the Senſe of the informed and thinking Part of the Trade along with me, when I ſtate that there are Three Points in which, under the enſuing Law, there muſt be, for the Good of the Trade and the Security of the Revenue, a Survey.” This Propoſal ſeems cautiouſly introduced and ſupported, perhaps through Fear of offending thoſe Diſtillers who were ſo uninformed and unthinking as to inſiſt for a pure Licence Syſtem, or for the Privileges given by the Union, that they ſhould be immediately put on a Footing with the Engliſh Diſtillers. Here Three Officers or Duties are pointed out; but it is omitted to propoſe a ſufficient Number of Officers and a Superviſor Day and Night to execute them, as was done in enlarging upon the Expence of the Survey Syſtem in general; and yet no Man of Buſineſs can ſay, that they are not fully as neceſſary, or more ſo, in the one Caſe as in the other. Beyond a Doubt a Survey will ever be leſs or more neceſſary where there are Exciſe Duties to ſecure; but the Frequency of Viſits, and the Number of Officers requiſite for making them, depend upon particular Circumſtances; ſuch as the Regulations eſtabliſhed by Law, the Nature and Extent of the Buſineſs, or Object of the Survey, of which Experience and profeſſional Men alone can determine.

P. 424.

“As for the Survey on Malt and Grain uſed, it is only neceſſary to let Government know the Power of the Still. I truſt the preſent Power is pretty well known already; and if it be determined it ſhall be adopted, this Survey may, I believe, be almoſt diſpenſed with: But as Government may not yet have got altogether over the Surprize raiſed by the Diſtillers late Improvements, and muſt look with a cautious Eye to what Improvements may yet be made,” the Doctor concludes, that “the Survey of Grain is neceſſary.” The Whole of this Paragraph ſeems intended to ſoften the Diſtillers Averſion to the Survey propoſed; and the Doctor aſſures them of “his helping thoſe who are behind, and encouraging thoſe who are lazy, until he gets the Trade on an equal Footing; and when the ultimate Power of the Still is known, and if it be thought the Survey by Permits on Stock is no longer neceſſary, Government, he is perſuaded, will be very glad to reduce the Survey to that of the Capacity of the Still alone.” Whatever future Comfort this may hold out to the Diſtiller, we are afraid it does not ſhew much Conſideration for the Intereſt of the Revenue; for by this Time, it is preſumed, the Committee will have ſeen the utter Impoſſibility of ever being able to aſcertain ſuch a Rate of equalizing Licence Duty, in every Part of the Country, and upon Stills of all Shapes and Sizes, that Spirits might be freely ſent out, without any Check, under Cover of the Diſtillers own Certificates. Until then at leaſt, Exciſe Permits are abſolutely neceſſary; and what would be the Conſequence were the Law to be as the Doctor propoſes, that the Diſtiller ſhall pay only £. 162 on the Gallon of his Still, and that the Officer ſhould have no Survey, no Charge, but merely to know, or find out how the Diſtiller is going on? The Certainty is, that Government would then only get 1 *s.* 3 *d.* or at moſt 1 *s.* 6 *d.* upon the Gallon of Spirits produced; and by and by would have the Satisfaction to learn from the Officers of the Revenue, that ſome of the Diſtillers had improved ſo much further in the Art of rapid Diſtillation, that they were not paying a Shilling, or perhaps Six Pence on the Gallon; but before this Fact could be officially diſcuſſed, and a new Law enacted, ſtill further Improvements might be made, whereby the Revenue would materially ſuffer, the ſlow or lazy Diſtiller would be drove out of the Market, the Country would be deluged with Spirits, and theſe would be ſold at ſo low a Price, that the Health, the Morals, and Induſtry of the lower Orders of Society would be irrecoverably ruined.

ILLEGAL DISTILLATION, p. 424.

This groſs Fraud and public Nuiſance has but too long exiſted; and it is believed at no Period to ſo great an Extent as it now does in the Intermediate and Highland Diſtricts. Officers of Exciſe have been multiplied, and Premiums have been given for ſuppreſſing illicit Diſtillation; but no Number or Vigilance of Officers, nor any Law yet enacted, has been able to check it in any effectual Degree; nor in our Opinion will it ever be prevented until the Country Gentlemen are induced, either by Duty to the Public, or their own real Intereſt, to join their Influence, and give Aſſiſtance to the Exertions of Revenue Officers for that Purpoſe, but which at preſent, we are ſorry to ſay, is not generally the Caſe. When the Law of 1784 was paſſed, whereby the Heritors of the Pariſh, and the Landlords and Proprietors of the Ground or Place in which Fraud was committed, were made liable for the Penalty, Mr. Leven was in charge of a Highland Diſtrict, where illicit Diſtillation (both before the paſſing of that Act, and after it was repealed) was very prevalent; but during its Exiſtence as a Law, not a Still was found at work in all the Sixty Pariſhes under his Inſpection; the Landlords having ordered all the Stills on their reſpective Eſtates to be brought and lodged either with themſelves or their Factors. This is meant to ſhew the Committee, how much it is in the Power of Proprietors in the Highlands to ſtop private Diſtillation when they pleaſe. Here, although it is of no material Conſequence, it may not be improper to put Dr. Jeffray right in Two Points, as to which

he has been miſinformed; 1ſt. It was not the Share or Moiety of the Produce of any
Seizure made by an Exciſe Officer, that has been withdrawn, but the Premium of
2s. 6d. on every Gallon of a Still ſeized and condemned, which was diſcontinued,
on the Suggeſtion of the Commiſſioners of Exciſe, on account of the great Abuſe of
that legal Indulgence; and 2d, the Officer he alludes to, was not diſcharged for being
Partner in Trade with an *illicit*, but what was ſtill more injurious to the Revenue,
with an *entered* Diſtiller in the County of Stirling. It is remarked by the Doctor,
P. 425. " that fewer illegal Stills are now ſeized by Exciſe Officers than when they had a
" Premium for ſo doing;" we believe that this is really the Fact; but we cannot
aſcribe it to the Reaſon given by him, viz. that they do not like to look after them;
for they have ſtill an Intereſt, and poſitive Orders to do ſo, as the Law allows them a
Moiety of all ſuch Seizures made, and Fines recovered. The Truth is, that after the
£. 9, and £. 6. 10s. Duty was impoſed in 1797, on the Intermediate and Highland
Diſtricts, many licenſed Diſtillers gave up; and it is ſtated by the Collectors of Inverneſs,
Perth, and Argyle (N° 11 of Board's Report, 27th February 1799, Page 206
—209) that as the Number of licenſed Stills has diminiſhed, private Stills have increaſed;
and it is feared that there are other Parts beſides Kintyre where private
Diſtillation is encouraged by the Landholders, who wiſh to ſecure their Rents, and
conſider it as the readieſt Market. The Country People knowing this, have become
diſorderly and tumultuous, inſomuch that in ſuch Places no Exciſe Officer can
do his Duty among them; and in attempting to do it, they have but too often been
obſtructed, inſulted, and beat. Under ſuch diſcouraging Circumſtances, it is not
ſurprizing, that they ſhould not act with much Spirit or Perſeverance. We are of
Opinion, that Exciſe Officers ſhould ſtill have a Premium on the Seizure and Condemnation
of illicit Stills, but that it ſhould not be given indiſcriminately in
every Caſe, and that the Commiſſioners of Exciſe ought to have the Power of granting
or withholding it, according to the Merit or Demerits of the Diſcovery or Seizure
made.

P. 425. It is obſerved, that " at the Period of the Prohibition of the Diſtillery, every Man " found it his Intereſt to give to ſuch Prohibition full Effect; and while the Exertions " of the Juſtices of the Peace were exemplary, the Attention, the Information, " and the Zeal of the Exciſe, came to be known." It is certainly true, that the real or apprehended Scarcity of Grain after July 1795, did more with the Landed Proprietors and Juſtices of the Peace to ſuppreſs *all* Diſtillation which was then illegal, than the Intereſt of the Revenue or the Good of the Country has been able to effect among them for the Suppreſſion of *unlicenſed* diſtilling throughout the Country. But the Exertions of the Gentlemen and Juſtices on that Occaſion were particularly called forth, and animated by the perſonal Interpoſition of the Lord Advocate of Scotland, who in January 1796 ſent the following Letter, ſigned by him, to the Sheriff Depute and Convener of each County: " I take the Liberty of tranſmitting " to you Copy of Inſtructions iſſued by the Commiſſioners of Exciſe to their dif" ferent Collectors, with Copy of a Letter from the Secretary of the Treaſury, " dated the 22d of December laſt, and truſting that you will pay immediate Atten" tion to the Subject, and that you will *recommend to all the Juſtices of the Peace, and " Magiſtrates within your County, to give every Aſſiſtance in their Power to the Of" ficers of the Revenue for checking the illicit Practices* therein alluded to," (i. e. the Uſe of unlicenſed Stills) " I have cauſed a Number of theſe Copies to be for" warded to the Sheriff Clerk's Office, where the Juſtices of the Peace and other " Magiſtrates will, upon Application, be furniſhed with them." The Effects of his Lordſhip's Recommendation were great and univerſal; and this Occurrence proves how much might be done in Support of the Revenue and its Officers, if all Juſtices and Magiſtrates would in general continue to make ſuch Exertions as they did upon that Occaſion.

The Hints for the Prevention of illicit diſtilling, from p. 426 to p. 430, ſeem well deſerving of Attention, and many of them have formerly been ſuggeſted to the Committee. What further occurs to us as neceſſary on this important Subject, will be found in ſome practical Obſervations in the Concluſion of this Report.

FOREIGN SMUGGLING. p. 430.

There are ſome very juſt Obſervations made by Dr. Jeffray upon this Head; and in ſeveral Points they agree with the following Remarks, which we had prepared to lay before the Committee upon the ſame Subject.

Regulations for preventing the importing, harbouring, carrying, buying, ſelling, and conſuming Foreign prohibited Goods, or that had not paid His Majeſty's Duties.

1ſt. Every Perſon convicted of having commiſſioned ſuch Goods, and having imported or landed the ſame in this Kingdom without Entry and Payment of Duties, ſhall (beſides their Forfeiture) be ſubject to the Penalty of Treble the Value thereof, and of £. 500 for every ſuch Offence; the latter Penalty to be incurred whether the Goods may have been ſeized or not.

2d. Every Perſon convicted of knowingly buying, receiving, harbouring, carrying, or ſelling any ſuch Goods, ſhall (beſides their Forfeiture) be ſubject to the like Penalty of Treble Value, and ſhall be held and deemed the Importer thereof, and incur the further Penalty of £. 500 for every ſuch Offence.

3d. All Perſons who ſhall knowingly allow any ſuch Goods to be concealed upon their Premiſes, or within any Houſe or Houſes belonging to and poſſeſſed by them, or who ſhall hire or lend their Horſes or Carriages to remove ſuch Goods, or who ſhall in any Way countenance, aid, and aſſiſt in the ſmuggling of ſuch Goods, ſhall be deemed illegal Importers thereof, and ſhall be liable to Penalties and Forfeitures as ſuch; and if any ſuch Perſon is a Farmer, he ſhall forfeit his Leaſe to the Landlord.

4th. Every Spirit Dealer, as well as every Wine, Tea, and Tobacco Dealer, whether in Wholeſale or Retail ſhall make Entry of all and every Place he or ſhe intends to keep ſuch Goods in, and ſhall (as at preſent) have in large legible Characters over the Door "DEALER IN, &c." (as the Caſe may be)—ſuch Perſon ſhall alſo keep a Book, to be given to him or her by the Exciſe for that Purpoſe, into which he or ſhe ſhall inſert daily the exact Quantity and Quality of all ſuch Goods as may have become his or her Property, whether by Purchaſe, Gift, or otherwiſe, or that ſhall be conſigned to him or her, or in the Sale or Conſumption whereof they ſhall be in any Way concerned or intereſted, either for themſelves or for any other Perſon or Perſons whomſoever. This Book to be open to the Inſpection of the Officers of Exciſe at all Times, and Once in Three Months, or when demanded by the Collector or Superviſor of the Bounds, the Dealer ſhall make Oath to the Truth of the Entries therein, and that, to the beſt of his or her Knowledge and Belief, the Whole of ſuch Goods had paid His Majeſty's Duties. A Penalty of £. for neglecting or refuſing to keep this Book, or to make Entry to the ſame upon Oath. A Penalty of £. for neglecting or refuſing to mark DEALER IN, &c. over the Door, or for allowing ſuch Words to remain after he or ſhe ſhall ceaſe to be a Dealer or Retailer, &c. and if he or ſhe ſhall be convicted of having in his or her Cuſtody, or of having bought, or having cauſed to be bought, any Spirits, &c. that were not accompanied with an Exciſe, or other legal Permit or Certificate, or that had not to the beſt of his or her Knowledge paid the full and legal Duties, every ſuch Perſon, beſides the Forfeiture of all ſuch Goods, ſhall alſo forfeit his or her Licence, and ſhall be held and deemed a Dealer, &c. without Licence, 'till the ſame is again renewed, and the Duty thereon paid; ſuch renewed Licence to commence from the Date of the Detection upon which he or ſhe was convicted, and the former Licence forfeited. If any ſuch Perſon ſhall perſiſt and continue to deal or retail without a Licence, or without renewing the ſame, for Seven Weeks after the former ſhall have expired or become forfeited, he or ſhe, beſides the Penalties for dealing, &c. without a Licence, ſhall alſo forfeit and loſe all the Goods for which ſuch Licence was neceſſary, that ſhall from Time to Time be found in his or her Cuſtody or Poſſeſſion, whether with or without Permit, and which Goods ſhall and may be ſeized by any Officer or Officers of Exciſe.

5th. Every Perſon convicted of having bought, or of having cauſed to be bought, or received, any Spirits, &c. from any Dealer in, or Retailer thereof, who had not painted or marked over the Door Dealer, &c. or from any other Perſon or Place, the ſame not being accompanied with a legal Permit or Certificate, ſhall, beſides the Forfeiture of all ſuch Goods, be deemed and held to be a private or unlicenſed Diſtiller, Smuggler, or illegal Importer (as the Caſe may be) and ſhall be liable to Penalties as ſuch.

After theſe Regulations it is humbly conceived, that no Dealer would purchaſe Goods from a Smuggler; that no Perſon would be a Dealer without a Licence, and complying with the Law in every Reſpect; and that no Perſon would purchaſe Goods from an unlicenſed Trader who had not the Words over his Door, or which Goods had not a legal Permit. Thus we think there would be no ſmuggling, for the Smuggler could not find any Market for his Goods.

MIDDLE DISTRICT. p. 432.

In making his Obſervations on the State of the Buſineſs in this Diſtrict, Dr. Jeſfray ſeems to think it an eaſy Matter to aſcertain the Difference in the Expence of Fuel and Carriage of Grain, &c. betwixt it and the Lowlands: But our Opinion is very different; for we apprehend it to be not only difficult, but almoſt impoſſible, to put the different Parts of the Country on a Footing in theſe Reſpects. Mr. Patterſon, at Callander, is Eighteen Miles from Coals; Mrs. Sommerville, at Burn of Cambus, is only Ten; while David Caſſels, a Lowland Diſtiller at Kep, is Fifteen Miles from Coal. In ſhort, to accommodate every Situation, it would require almoſt a different Rate of Duty for every individual Diſtiller in the Country.

Appx. Diſt. Rep. 1798. P. 195.

The Doctor has taken much Pains to ſupport the Opinion given by Mr. Corbet, that Peat was as ſavourable a Fuel for rapid Diſtillation as Coal. No Perſon in Scotland, perhaps, has had a greater Opportunity of knowing the general State of the Highlands than Mr. Leven for theſe Nineteen Years paſt, near Six of which he lived conſtantly where Peat was the principal Fuel uſed, and in many Seaſons he has known that there has not been ſo many good, well-dried Peat got in a *whole Pariſh*, as would keep a 40 Gallon Still working for One Week at the Rate they now work in the Lowlands. In ſome Seaſons, although the Peats may be well got in, yet in many Parts of the Country they are naturally of a light, bulky, bad Quality, and would require an immenſe Furnace and Pair of Bellows to keep up ſuch a Heat as is neceſſary for rapid Diſtillation. Even the beſt of Peat to be generally had does not ſtand the Fire, as the Diſtillers term it; that is, they burn ſo faſt, that a conſtant Supply is neceſſary, and the Furnace Door can ſcarcely ever be kept ſhut, which Circumſtance, as every Diſtiller well knows, leſſens the Effect of the Fire very much. Mr. Leven does not mean to ſay, that good Peats do not make a good warm Fire, nor to deny that they anſwer ſome Purpoſes of the Mechanic better than Coal; neither does he aver, that they will not work a Still as faſt as it is perhaps either neceſſary or proper that it ſhould be wrought, if Œconomy or the Quality of the Manufacture is conſidered: But he ventures to affirm, that, with any Furnace yet known, Peat in general is not ſo good a Fuel, nor is it poſſible to carry on rapid Diſtillation with Peat as is and may be done with Coal. The Concluſion is, upon the Whole, that the Highland Diſtiller never can work a Still againſt Time, and be upon an equal Footing with the Lowland Diſtiller. Here, however, it may be proper to obſerve, that the foregoing Remarks upon the Quality of Peat as Fuel, are more applicable to the Highland than to the Intermediate Diſtrict, of which we are now ſpeaking; for it has been ſtated in Evidence, that in this laſt-mentioned Diſtrict the Diſtilleries can be well ſupplied with good Grain and Coals at very little more Expence than it coſts many of the Lowland Diſtillers; on which Account, and that it ſeems impoſſible, by any Law or Vigilance of Revenue Officers, to confine the Conſumption of the Spirits made there within their proper Limits, it was laſt Year, and ſtill is our Opinion, that the Intermediate Diſtrict (created at the 5th of July 1797 for Reaſons to us unknown) ſhould be immediately aboliſhed, and put upon the ſame Footing with the Lowlands, as to the Payment of Duty, and in all other Reſpects.

Appx. Diſt. Rep. 1798. P. 243.

HIGHLAND DISTRICT, p. 438.

Upon the Subject of diſtilling in the Highlands, we would beg leave particularly to refer the Committee to Pages 372—378, of the Appendix to the Report 1798, to which we have now further to add, that prior to the 1ſt of October 1784, both the Malt made and the Spirits diſtilled in every Part of the Highlands (Ferrintoſh excepted) were by Law ſubjected to the ſame Duties as the other Parts of Scotland. The Waſh Act of 24 Geo. 3. Seſſ. 2. c. 46. § 45. firſt introduced a Diſtinction betwixt them, grounded, as ſtated in the Preamble, on the Circumſtances, "That it had been found by Experience, that the Laws and Regulations eſtabliſhed "by the ſeveral Statutes made in Behalf of the Diſtillery of Corn Spirits, have "not produced the intended Effect either to the Public Revenue, or to the "People, in ſundry Counties or Diſtricts of the Highlands in Scotland, and that "upon Account of the inferior Quality of the Grain produced in the Places and "Limits after deſcribed, the mountainous Surface thereof, and the Nature of the "Fuel; and that the Regulations by the preſent Statute enacted, would be equally de- "fective in their Application to, or Execution in the ſaid Diſtricts, as the Laws al- "ready ſubſiſting have hitherto proved."—The Object of the "Privilege and Ex- "emption thereby granted," is alſo in Sect. 46. ſtated to be "for the Purpoſe of "promoting Agriculture and Improvement, for aſſiſting to rear and ſupport Cattle, "and for accommodating the Inhabitants of the ſaid Places, Pariſhes, and Diſtricts, "with Spirits drawn from their own Grain at moderate Rates, ſo as all Pretence for "the Commiſſion of Frauds againſt His Majeſty's Revenue may be removed."—In this Act the Limits or Boundary of the Privilege were deſcribed to be "the "Highland Pariſhes and Diſtricts of the ſeveral Counties of Orkney, Caithneſs, Su- "therland, Roſs, Inverneſs, Argyle, Bute, Stirling, Lanark, Perth, Dumbarton, Aber- "deen, Forfar, Kincardine, Banff, Nairn, and Murray."—The Stills to be licenſed might be leſs, but were not to be larger, than 20 Gallons Content, including the Heads, except in conſequence of the Population and Quantity of Grain in any particular Pariſh or Diſtrict, it may appear neceſſary to the Commiſſioners of Exciſe to licenſe a Still or Stills from 20 to 30 Gallons, and of no greater Size or Content; and there was no Reſtriction as to the Quantity of Malt or Grain the Diſtiller might uſe, or of Spirits to be produced, in the Courſe of the Year; both of which, however, by the Act of next Seſſion, 25 Geo. 3. c. 22. repealing the former Act, were fixed at 250 Bolls and 1,660 Gallons for a 40 Gallon Still, the higheſt Size allowed, and none to be leſs than 30 Gallons Content. The Line was alſo altered, certain Parts of the Counties of Dumbarton, Stirling, Clackmanan, and Perth, having been then cut off from the Highlands.—In this State the Line continued till the Highlands were ſtill further curtailed by the Act 33 Geo. 3. cap. 61; and upon that Boundary a Fourth Alteration took place by the Act 37 Geo. 3. cap. 102. by which alſo the Annual Quantity of Malt allowed for a 40 Gallon Still in the proper Highland Diſtrict was increaſed to 500 Bolls, or 3,000 Buſhels; but by ſome Omiſſion there was no Increaſe of the Quantity of Spirits formerly allowed from the 250 Bolls, though ſuch Increaſe was neceſſary, and evidently intended. The Duty per Gallon of the Still firſt impoſed in the Highlands was £.1. and is at preſent £.6. 10*s.* while the firſt Lowland Duty was 30*s.* only, and is now £.54.

It ſeems perfectly evident, that while ſuch a Diſtinction as to the Rate of Duty on Spirits exiſts between the Highlands and Lowlands, no Law can be deviſed which will prevent illegal Diſtillation in the former; nor conſequently the ſmuggling into the latter, of the Spirits manufactured both by the illegal and entered Highland Diſtillers.

It appears to us, that in the different Laws which have been paſſed of late Years relative to the Scotch Diſtillery, the Legiſlature has been rather miſled by partial Statements of Individuals, both in the Highlands and Lowlands, by which it has been induced to depart from what we have always underſtood to be a leading Principle of Taxation, viz. That every Perſon in the united Kingdom ſhould be enabled to exert his Ingenuity, and employ his Capital under ſuch general Reſtrictions as the Legiſlature might deem neceſſary, with the full Advantage of his local Situation whatever it might be.

It has been contended, that from the Nature of the Climate, the Inferiority of the Grain, and the Scarcity of Fuel, it is indiſpenſably neceſſary that a lower Duty ſhould be impoſed on Highland than on Lowland made Spirits. If this Principle be juſt, a ſimilar Diminution of Duty is due to every Manufacturer of any other exciſeable Commodity in the Kingdom, in proportion as he can ſhew that his local Situation for carrying it on is leſs advantageous than the moſt favourable. If the Difference of Malt Duty between England and Scotland be reſorted to as an Argument againſt what is here advanced, it may be anſwered, that the Duty being originally laid on by Meaſure and not by Weight, as it ought to have been, it became indiſpenſable, upon the fair Principle of equal Taxation, to make an Allowance for the Inferiority of the Scotch Barley, for the ſame Reaſon that the Duty upon ſmall Beer is leſs than upon ſtrong; but was it ever attempted by the Southern Manufacturers of Cloth in England, to obtain an Allowance from Government in order to enable them to cope with their more fortunate Brethren in Yorkſhire, on Account of the Advantages the latter have over them in the Articles of cheaper Fuel and Labour; or does there exiſt any Exemption ſimilar to that claimed in the Highlands in favour of the mountainous Parts of Yorkſhire, Cumberland, Northumberland, and Weſtmoreland; although there are certainly many Places in thoſe Diſtricts inferior to ſeveral Spots of the Highland Diſtrict in Cheapneſs of Fuel, Climate, and Quality of Grain; but were the Duty equally laid on, and fairly collected, and the Market of the whole Kingdom open to every Diſtiller in it, we incline to think that the Advantages would amply compenſate the Diſadvantages of the Highlands in the above Particulars.

Every Perſon acquainted with the Subject, muſt know the general Predilection for *Highland* Whiſkey, not only in that Country but amongſt all the middling or higher Claſſes in the Low Country who uſe that Spirit. It is unneceſſary here to enter into any Diſcuſſion, whether this Predilection be well founded; but it is ſcarce believed that any Perſon will diſpute the Fact, any more than that there are Numbers of private Families, who at this Moment are glad to pay a much higher Price per Gallon for real Highland Whiſkey, than they would for any Low Country Spirit which can be found in the Market.

We ſee no Method, as mentioned in a Letter from Mr. Graham to the Right Honourable Chairman, (Appendix H. 1.) ſo likely of equalizing the Duties in the Lowland and Highland Diſtricts upon the fair Principles of equal Taxation, and leaving each in Poſſeſſion of the local Advantages their reſpective Situation affords, as the Adoption of Stations in the latter Diſtrict ſeems to point out; becauſe we know of no other Means by which the Duty in the Highlands could be ſecured with equal Certainty as in the Lowlands, and conſequently by which the Lowland Market could be opened to the Highland Diſtiller, conſiſtent with Safety to the Revenue and Juſtice to the Lowland Diſtiller. It would then naturally become the Intereſt of every entered Highland Diſtiller, to exert himſelf in the Suppreſſion of illegal Diſtillation; and the general Advantage which muſt neceſſarily reſult to the Highland Farmers by the ready Sale of their Grain, at an equal if not a higher Price than it would fetch in the Low Country, and the Influx of Money in conſequence of the great Demand for Highland Whiſkey, which would certainly take place, would, we apprehend, induce the Highland Landlords not only chearfully to agree to the Stations, but to exert themſelves by every Means in their Power for the Suppreſſion of illegal Diſtillation, as well as to concur in impoſing and effectuating ſuch Penalties and Forfeitures as may inſure the Legiſlature, that what is ſo much to their Advantage ſhould not prove detrimental to the Public. For this End it would be neceſſary, that where illegal Diſtillation is proved to have taken place with his Knowledge or Connivance, not only the Tenant ſhould forfeit his Leaſe, together with One Year's Rent, but that the Landlord ſhould likewiſe become liable in a Penalty, where it is proved that ſuch illegal Practices had been carried on upon his Property, either with his own Knowledge or that of his Factor; the latter, where he is the Culprit, being always liable in the firſt Inſtance as far as his Property will go. As it does not occur to us that there are any other Penalties or Forfeitures which do not equally apply to the Low Country, we deem it unneceſſary to mention them under this Head, for theſe will naturally form Part of the general Law. We leave it to the ſuperior Judgment of the Committee, what may be the moſt proper Means of collecting the Senſe of the Highland Proprietors on the Subject of Stations, and until we know what is agreed upon, both as to the general Principles, and the particular Stations to be ſpecified for each County, we conſider that any further Remarks of ours would be premature. It is ſcarce neceſſary to ſuggeſt, that the Plan is practicable under Survey only.

As, however, the Licence Duty is to be continued under the Bill at preſent to be paſſed, and no Regulations as to Stations can take place for at leaſt a Year to come, all that appears to us practicable, in Addition to the preſent Regulations, for the Suppreſſion of illicit Diſtillation in the Highlands, is a vigorous and prompt Execution of the Law as it now ſtands, particularly that in thoſe Diſtricts where the Juſtices of the Peace have appeared ſo averſe to award either adequate Fines on Forfeitures, a proper Selection ſhould be made of the moſt notoriouſly fraudulent Diſtillers, and that they ſhould be proſecuted in the Court of Exchequer in the moſt ſpeedy and vigorous Manner. It is proper alſo here to add, that before any Thing effectual can be done with the illegal Highland Diſtillers, it will be indiſpenſably neceſſary to convince them, by ſome ſtriking and ſevere Examples, that neither their Poverty, nor the moſt powerful Protection, can ſcreen them from merited Puniſhment.

Dr. Jeffray ſets out upon his Viſit to the Weſt Highlands by the Way of Dunira, in Perthſhire, where he obſerved, "the old Pot faſhioned Still was pulled down
"and lying at the Door, and the Diſtiller was waiting the Arrival of a new flat Still P. 440.
"from Stirling." Upon this Fact we can make no other Remark, than that Appx. Diſt.
it certainly is the Caſe as ſtated laſt Year, that the Diſtillers in the Highland, Rep. 1798.
as P. 243.

as well as in the Intermediate Line, are gradually following the Example of the Lowland Diſtillers in the Shape of their Stills, and Conſtruction of their Furnaces, but the former only when they are within the Reach of Coal. In our Opinion, although this Circumſtance tends to ſhew the great Uncertainty, or rather utter Impoſſibility, of levying a fair and equal Duty on Spirits by a Tax on Time, or by a Licence for uſing a Still, it does not follow, that ever the Highland Diſtillers can be put on a Footing with the Lowland Diſtillers in that Reſpect, the Reaſons for which are obvious.

The Doctor next proceeds to Argyleſhire, and from the Collecting Superviſor, Mr. Roſs, he ſeems to have got a pretty accurate Account of all the Stills licenſed within his Collection, the Bounds of which, however, are by no Means ſo extenſive as the Doctor has ſtated them. Kintyre, the moſt populous and fertile Diſtrict in Argyleſhire, with the Iſlands of Bute, Arran, and Cumbraes, compoſe another collecting Diſtrict, no Part of which ſeems to have been viſited by the Doctor upon this Occaſion. He ſays of Kintyre, p. 438. " It is ſuppoſed there are unlicenſed Stills there, " though none have been detected." In this Caſe, as in many others, the Doctor ſpeaks merely from Conjecture; the Fact is, there are Three licenſed Stills in this Collection, viz. in the Iſland of Bute. There were a great many in Kintyre before the late additional Duty took place; but none ſince, They then gave up in a Kind of a Pet; ſeveral of them wiſhed to begin again afterwards; but as the Commiſſioners of Exciſe could not allow them, unleſs they paid Duty from the Commencement of the Licence Year, they did not, and the Conſequence has been (as ſtated by Mr. Mackenzie, Collector, in N° 11. of Report 27th February 1799, Pages 208 and 209.) that illicit Diſtillation has been carried on lately in Kintyre to an amazing Extent, is encouraged by the Landholders, and not ſuppreſſed by the Juſtices. In January laſt, Mr. Leven detected a private Diſtiller in the Town of Campbeltown; and he then obſerved, that a great many ſuch Detections had been made by the Officers there, and that a great many Stills, and conſiderable Quantities of Spirits and Malt, had been ſeized by them in Kintyre, which is confirmed by Mr. Mackenzie, who ſays, Page 208, " Collector and Officers exert themſelves to ſuppreſs the Uſe of private and unlicenſed Stills, and have made almoſt innumerable Detections and " Seizures of Stills, Utenſils, Materials, and Spirits."

As to illicit Diſtillation in Iſlay, Mr. Roſs has anticipated the Doctor by officially ſtating, Page 208, " that it is carried on there openly and avowedly, and to a great " Extent, being countenanced by the whole Inhabitants, amounting to 10,000, " and 4,000 Bolls of Barley being Annually raiſed; but that though every Means " for its Suppreſſion have been uſed by Four Officers ſtationed in Iſlay, without " the Aid of Military they cannot be effectual." We cannot but think that where there are Four Officers ſtationed, though chiefly for the Prevention of Fraud, ſome Revenue muſt alſo have been got, particularly from Malt.

Dr. Jeffray is alſo anticipated by Mr. Roſs, who ſtates, that, " in Jura, Colonſay, " Mull, and Skye, there is little Grain ground, and Diſtillation does not much prevail."

The Doctor alſo ſtates (Page 438.) that he was informed, that a great Part of the Weſt Highlands was ſupplied with Spirits from Ferrintoſh; leſt the Committee ſhould think it a Want of Management or Attention, that ſuch large Quantities of ſmuggled Spirits are allowed to be manufactured in any one Place, Mr. Leven has to obſerve, that in Argyleſhire, Perthſhire, and the Southern Counties, all the Spirits brought from any Part of the Shires of Inverneſs, Roſs, or Nairn, are called Ferrintoſh Spirits; but he knows from Experience, that Ferrintoſh is naturally a very unſavourable Situation for carrying on Diſtillery, as the Grain produced there is not plenty; and they have no Peats but what come acroſs the River Conan, at a Diſtance of Six or Seven Miles.

Dr. Jeffray gives it as his Opinion, from his own Obſervation, and the Information of others, that the Highlanders are improving in the Art of rapid Diſtillation: In this Opinion we have already concurred, and it is but natural to ſuppoſe, that a Highlander as well as a Lowlander, will endeavour to make the moſt of his Situation; nor is it to be doubted that he will avail himſelf of every Art and Mean in his Power to evade Duties, even at ſome Riſk of producing a worſe Quality of Spirit. We do not ſay that the Highland Diſtillers in general are not diſpoſed to work faſt; and we have juſt given the Reaſon why they are ſo; neither do we deny that ſome of them might work faſter than they now do, without injuring the Quality of their Manufacture; but we feel no Difficulty in giving it as our Opinion, that rapid Diſtillation can never be carried on generally in the real Highlands to that Extent, or nearly upon the ſame Footing, and to that Advantage, as it can be done at moſt of the Diſtilleries in the Lowlands; of courſe that the real Highland Diſtiller cannot afford to pay the ſame Rate of Licence Duty with the Lowland Diſtiller. We alſo doubt very much if it is at all practicable, or even poſſible, to appropriate the Licence Duty, ſo as to put every Part of the Country on an equal Footing, and to allow a free Market in the Lowlands for Highland Whiſky. This Freedom we conceive cannot be admitted, till an equal Duty ſhall be made to attach on the Spirits diſtilled in all Parts of the Country. It ſeems, therefore, obvious to us, that if all are to have the ſame Market, all muſt pay the ſame Rate of Duty; and that ſuch Part of the Country as aſks an Exemption from this Rule, ought at leaſt to be contented to reſtrict the Conſumption of its Manufacture to that particular Diſtrict, and religiouſly to obſerve this Reſtriction. On the other Hand, we ſhould think it hard if not unjuſt, if the Highland Diſtricts are willing to pay an equal Duty upon the Manufacture, that becauſe from their Situation and local Diſadvantages, they are not able to pay an equal Tax with their Neighbours, upon the Time ſuppoſed to be ſufficient to produce a certain Quantity of Spirits, they ſhould therefore not be allowed to carry the Buſineſs on to that Extent, which their Situation and Circumſtances may render eligible. It ſeems then very apparent, that this deſirable End can be accompliſhed only by charging the Duties in that Manner, that ſhall, without Regard to Time, or the Bulk or Meaſure of the Materials, affect equally the manufactured Commodity.

GENERAL OBSERVATION.

Upon the Whole, and without following Dr. Jeffray farther through his various Ideas, Schemes, and theoretical Opinions, none of which appear to us very practical, or likely to anſwer the great End in View, namely, a productive, equal, and permanent Diſtillery Licence Law; and having often, and very much of late revolved in our Minds what Improvements might be made in the different Branches of the Revenue, particularly that more immediately under the Conſideration of the Committee, we would now ſubmit what has occurred to us as the beſt and leaſt objectionable Means of accompliſhing this End, having in View, 1ſt. The higheſt Duty the Spirits could bear without raiſing the ſelling Price, ſo as to encourage ſmuggling; 2dly. Its being impoſed in ſuch a Manner as the Revenue may be impartially and effectually collected; and 3dly. As it may beſt anſwer the Purpoſes of Agriculture, and at the ſame Time leave the Trader at perfect Liberty to ſtudy Œconomy and the Art of improving his Manufacture.

As to the Firſt Point, we are clearly of Opinion, that Spirits made for Home Conſumption in Scotland, could well bear a Duty of 2*s*. 6*d*. per Gallon, One to Ten over Proof, if not 3*s*. and that the Duty ſhould be the ſame upon the Article in every Part of the Kingdom, without any Abatement or Allowance on Account of Situation, or local or other Inconveniencies. In this Reſpect every Trader ought to chuſe for himſelf, and carry on Buſineſs to that Extent his Circumſtances and Situation can with Propriety admit of. In the Highlands, we do not conceive it practicable to carry on Diſtillation to any great Extent, as they have neither Grain nor Conſumption for it; and we do not think it political or proper to encourage the carrying of Grain there from the Low Country to be diſtilled. Mr. Leven is perfectly convinced from what he has ſeen, and been informed, that more than One Half of the Spirits diſtilled in the Highlands, are from Grain or Malt brought from the Intermediate or Lowland Diſtricts.

On the Second and Third Conſiderations, namely, how the Duty can be impoſed, ſo as to be equally and effectually collected, the Purpoſes of Agriculture anſwered, and the Trader left at Liberty to ſtudy Œconomy and Improvement, we are ſatiſfied theſe Ends can only be attained by a Syſtem of Survey, ſuch as is ſuggeſted, and may be afterwards improved or amended. By the Plan of Survey referred to, the Tax being not upon Time but on the Manufacture, rapid and ſlow Diſtillation will be equally affected with the Duty ultimately impoſed on the Spirits produced; and as the Duty will thereby not affect merely the Bulk of the Grain, or the Quantity of the Waſh, but alſo, and more particularly the Weight, Strength, or intrinſic Value of both, the Highland Diſtiller who chuſes to work ſlow, ſeldom, and with light Grain, and weak Waſh, will only pay at the ſame Rate of Duty upon the Spirits made by him, as the Lowland Diſtiller will do who may chuſe to work faſt, conſtant, and with heavy Grain, and ſtrong or concentrated Waſh.

TAX ON RAW GRAIN DISTILLED, p. 447.

The Expediency of this Tax (which has had Exiſtence only ſince the 10th of Auguſt laſt) and the Effects that may be produced by it, can only be properly judged of after ſome longer Experience.

COMMENCEMENT OF THE LICENCE YEAR, p. 448.

As Dr. Jeffray ſeems to think it would be of Advantage to the Diſtiller, that his Licence ſhould commence from the 10th of October, or rather from the 10th of November Annually, we cannot ſee any Objection whatever to this Meaſure on the Part of the Revenue; and therefore we are inclined to think it proper to be adopted, not only in the Lowlands, but alſo in the Highlands; for it would be attended with much Convenience at leaſt, if not with ſome Benefit, that all Diſtillery Licences ſhould have Commencement from the ſame Period.

CONNECTION OF DISTILLING WITH AGRICULTURE, p. 449.

On this Subject there is One Point which Dr. Jeffray has not taken any Notice of. It is the Connection betwixt the Farmer and the Diſtiller, or betwixt the Market for Grain and the Market for Spirits.

It has been ſaid, (Mr. Stein's Firſt Memorial, page 287, Paragraph 4th)—1ſt. That they who dread that the great Diſtillers may obtain a general Monopoly of Grain by the Continuance of the Licence Syſtem, have only to conſider, that the Independence of the Farmer is always the Conſequence of a great and regular Demand for Grain; and accordingly, 2d. That the Diſtiller working againſt Time, is occaſionally very much in the Power of the Farmer, and would be ſo continually but for the Reſource of Importation: 3d. That Exportation to all Parts of Great Britain, together with the immenſe Conſumption of Barley in Scotland as an Article of Food, not to mention the Brewery, is a further Security for the Farmer; and it is added, " but it is ſufficient on this Head to recur to the Sentiments of the " Farmers themſelves."

We perfectly agree, that the Independence of the Farmer is certainly the Conſequence of a great and regular Demand for Grain; and if the Farmer had the ſame Power of finding a Market, provided he and the Diſtiller did not agree as to the Price of his Grain, which the latter has by his own Avowal in the Reſource of Importation, they would certainly be on an equal Footing: But it muſt be obſerved, that though the Exportation of Barley to all Parts of Great Britain is open to the Scotch Farmer, it will be ſeen from the Cuſtom Houſe Books that this is no Relief to him, which the almoſt conſtant Loſs which has attended every Attempt on his Part to export Barley to England, as can be proved by the moſt reſpectable Authority, will corroborate; and this from the very obvious Reaſon that he is Annually underſold in his own Market, by a very great Importation from England, particularly for the Brewery. We do not mean to ſay, that the Engliſh Grain is bought at a leſs Price per Buſhel or Quarter, by the Scotch Brewer, but that it ultimately proves cheaper to him, otherwiſe he certainly would not purchaſe it. The Conſumption of Barley in Scotland, as an Article of Food, is certainly very great in ſome Diſtricts; but it is to be remembered, that what is conſumed in this Manner, has no more Connexion with the Subject in queſtion, than the Quantity uſed for Seed, it being the Surplus which comes to Market, after anſwering theſe primary Demands, which can either go to the Brewer or Diſtiller; and we heſitate not to ſay, that it would be much for the Happineſs and Proſperity of the Country at large, if by any Regulations of the Legiſlature, the Demands of the former for Barley, bore a much greater Proportion than they at preſent unfortunately do to thoſe of the latter. At preſent, however, the Market for Scotch Barley is limited to the Demand of the one or the other; and for the inferior Quality entirely to the Diſtiller. " With Regard to the Sentiments of the Farmers themſelves on this Subject, " which, it is ſaid, they have frequently in the moſt public Manner expreſſed," we are perfectly aware, that to ſerve a particular Purpoſe, a few intereſted or miſguided Individuals in a Corner may have been induced to give it as their Opinion in a public Advertiſement, that the Intereſt of the licenſed Diſtiller and Farmer were inſeparable; but that this is the Opinion of the reſpectable Farmers in Scotland at large, or even of any great Proportion of them, we from our own Knowledge of their Sentiments, as well as their good Senſe, poſitively deny; and in particular we aver, that in that Diſtrict which ſupplies the Exportation from Perth to Montroſe incluſive, and which comprehends ſo very great a Portion of the Barley conſumed in the Lowland Diſtillery, there is not to be found Two Farmers, of reſpectable Character, who do not agree with us in what we now ſtate on this Subject.

If the ſame Quantity of Barley is conſumed under the Survey as under the Licence, which, if the ſelling Price be the ſame, muſt undoubtedly be the Caſe, the great Queſtion with the Scotch Farmer is, under which of the Two he is moſt likely to get the beſt Price for his Barley? If the Licence Duty is continued, it ſeems generally agreed (notwithſtanding what has been above aſſerted) and we believe with Juſtice, that the Whole of the Lowland Diſtillery muſt center in the Hands of the few Individuals who have Capital and Credit ſufficient to enable them to advance the high Duty on the Content of the Still; by this Means, they of courſe become the only Buyers of that Portion of the Low Country Barley conſumed in the Diſtillery; ſuppoſe they enter into a Combination not to give above a certain Price, at which the Farmers are unwilling to ſell; they have only to import from England, what may be neceſſary to keep their Stills at work, until within a few Weeks of the Time the Rents of the Farmers become due, and as they have no Competitors, they are then certain that the Price may be almoſt of their own making. On the other Hand, were the Duty levied by Survey, under a permanent Law, it is evident, that no Combination of the Diſtillers to fix the Price of Barley can be effectual, as the Farmers in every Diſtrict where a large Quantity of Grain is raiſed, will find People ready to erect Diſtilleries on the Spot, which will not only create a Competition, but will have the additional Advantage of ſaving them the Freight and Commiſſion they are now ſaddled with in the Diſpoſal of their Grain, beſides the Benefit of retaining the Manure, and the fair Profit upon the Manufacture in their own Diſtrict. Mr. Graham here particularly alludes to that Part of the Country, from Perth to Montroſe incluſive, which Annually exports Grain to an Amount, that would produce at leaſt Two Millions of Gallons of Spirits, almoſt the Whole of which is conſumed in that Manufacture, and in which Diſtrict there is not at preſent a ſingle entered Still. The Engliſh Diſtillers, naturally attentive to their Intereſt, have taken Care that Spirits from Scotland ſhall be ſo loaded with Duties, as to ſecure them againſt all Competition in their own Market from that Quarter; yet the Landed Intereſt of Scotland ſeem not to have been aware, that by the Importation of Engliſh Grain, of ſuch ſuperior Quality, under the Advantage of paying only Half the Malt Duty, which it is ſuppoſed, and is known to be able to bear (and it is evident that only the beſt Quality will be imported) the Conſumption of this Grain, in as far as it is uſed in the Diſtillery, is entirely confined to their limited Market, which muſt have the ſame Tendency to injure their Intereſt, as the Importation of Scotch Spirits at a lower Duty than is paid in England, would have to injure the Intereſts of the Engliſh Diſtillers. Were the Malt Duty impoſed upon all Grain uſed in the Scotch Diſtilleries, to be laid on by Weight in place of Meaſure, and that the ſame Mode of levying the Duties were adopted in Scotland as in England, and the Engliſh Market opened for Scotch Spirits, it would undoubtedly be greatly for the Intereſt of the Scotch Landholders and Farmers, to agree to the Malt Duty, in as far as relates to Grain conſumed in the Diſtillery, being the ſame in both Countries; and it is not eaſy to perceive what Argument can be brought againſt the Adoption of this Plan, that does not equally apply to confining the Conſumption of the Whole of the Soap, Leather, Glaſs, and other exciſeable Commodities manufactured in Scotland to that Country.

On the Connection of diſtilling with Agriculture, Dr. Jeffray ſtates, (Page 451) “ that 30.000 Acres are rendered productive by Means of the Manure derived “ from the Low Country Diſtillery;”—We beg to aſk, if a Boll of Grain produces any more Manure by being manufactured by the Diſtiller than it would by being uſed as Food for Man or Cattle, or in the Brewery, or any other of the common Modes of Conſumption;—or if the ſame Quantity of Manure would not probably produce the ſame Quantity of Corn if diſperſed over the whole Diſtricts where the Barley originally grew, as it would do when concentrated on the Farms of the Diſtillers, at the ſame Time that the Freight and Carriage to the Amount of many Thouſand Pounds would be ſaved?

CONCLUSION.

We have now only to add to the Obſervations before ſubmitted on Dr. Jeffray's Report, that although we have endeavoured throughout to refer to the *Pages* of his Memorial as it has been *printed*, our Obſervations were made on its *Text* as *read* to the Committee from Time to Time betwixt the 9th Day of May and 10th Day of June Inſtant; therefore if there are any material Alterations betwixt the original Manuſcript and the printed Copy, having not ſeen them in Time, or had Opportunity to conſider them as they ought, we cannot upon theſe offer any Remarks.

An Apology alſo is due for the Length of, and (we are afraid) for the many Defects in the Remarks we have taken the Liberty to make. Theſe have been occaſioned by the great Detail of Matter into which Dr. Jeffray has gone, upon a full

Conſideration of the Subject ſince the firſt Appointment of the Committee, and by the Shortneſs of the Time*, which (amidſt many Interruptions) we have had ſince his Papers were read and delivered to us, to digeſt the various Ideas he has very ingeniouſly thrown out, and to collect and arrange the Materials both in Point of Reaſoning and of Fact, for ſuch Obſervations as ſeemed eſſentially requiſite for us to make thereon, and which have been thus haſtily, with great Deference and much Diffidence, ſubmitted to the ſuperior Judgment of the Committee.

MR. STEIN'S FIRST MEMORIAL.

P. 278.

The Memorialiſt, in a very ſuitable Manner, ſtates his Situation, and the Intereſt he may have in the Iſſue of the Buſineſs now before the Committee; and as the Reſult of an "Experience of a Number of Years, and an extended Acquaintance with " the Diſtillery under every Form of Regulation," he gives a decided Opinion, " that a ſimple Licence upon the Still is the only Mode of Taxation by which the " Revenue could be ſecured, and the Manufacturer protected;" and adds, " it was " a Miſtake to ſuppoſe that a Conjunction of the Survey with the Licence would " unite the Advantages of both Modes, becauſe the great and ſalutary Influence of " the Licence proceeded entirely from the Excluſion of the Survey; in fact they " are quite incongruous, and by attempting to blend them you will ſecure nothing " but their Defects, for you will preſerve nothing of the Licence but the Celerity " of working, which is the principal Objection that has ever been urged againſt it; " and you will retain the Whole and unmitigated Evil of the Smuggling, which is " inſeparable from the Survey." It is to be regretted, that every Syſtem of Survey yet introduced has been defective; but we cannot omit to obſerve that the Licence Syſtem has by no Means proved a compleatly perfect one: It has only indicated in Part, the vaſt Powers of a Still, and ſhewn the immenſe Quantities of Spirits that can be produced, and the comparatively trifling Duties which have been paid upon them. It does not follow, however, that neither Syſtem can be improved; and we are perſuaded, that the Committee will ere now have ſeen that they can, and that the Meaſure is very practicable. Although Mr. Stein ſeems to think " there is ſcarce " a Check which the Ingenuity of Man can deviſe, that was not adopted to render " the Syſtem of Survey effectual during the many Years it continued," we hope he may come to form a different Opinion, after peruſing what has been ſtated in this Report; and we are convinced, that neither the Ingenuity of the Diſtiller in evading Duties, nor the Sagacity of the Revenue Officer in detecting or preventing Fraud, is by any Means yet nearly exhauſted.

Mr. Stein obſerves, that " thoſe who reſort to the Engliſh Diſtillery for an Argument in favour of Survey, in the firſt place beg the Queſtion, by aſſuming that the " Duty is well collected in that Manufacture." We are certainly bound to ſuppoſe, that the Duty is at leaſt equally ſecured in the Engliſh Diſtillery, for the Diſtillers do not complain of one another: But we do not only uſe the Diſtillery, but the Brewery, and every other Article under the Exciſe Survey, as an Argument in favour of that Syſtem. Indeed, we think that the Brewery and Diſtillery Duties may, and perhaps ſhould be ſecured in a very ſimilar Manner, viz. by a Charge on the Materials, the Malt and Grain, and the Quality of the Worts and Waſh. As to the Diſtillery being in fewer Hands in England than it is in Scotland, we anſwer, this is very much owing to the following Circumſtance; in England, the Duties on Spirits are very high, and with Danger and Difficulty evaded; in Scotland, the Duties were ſo low, and even by the preſent Licence Syſtem ſo eaſily evaded or diminiſhed, that every Body became Diſtillers, although totally ignorant of the Principles upon which the Buſineſs ought to be conducted; but if a fair and proper Rate of Duty was impoſed, and a well regulated Syſtem adopted for collecting it, we can have no doubt that the Trade would ſoon fall into the Hands of thoſe only who had ſufficient Capital and practical Knowledge for carrying it on, and which Event we do believe would tend much to the Advantage of the Revenue, the Trade, and the Country at large.

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* Our Situation on this Occaſion compared with Dr. Jeffray's, has been ſomewhat ſimilar to that of Two Diſtillers; the one of whom had an Opportunity of preparing his Materials timeouſly, and diſtilling them off ſlowly, and ſo to produce an excellent Spirit, according to ſome Opinions;—while the other has been obliged to force on his Proceſs, and to diſtil in the moſt rapid Manner, by which, according to other Opinions, he could not produce either a good or pleaſant Spirit.

Upon the Two Syſtems of Survey and Licence, we have already ſaid ſo much, that we think it only neceſſary farther to remark, that we admit the former Regulations under the Survey Syſtem were inadequate to the compleat and effectual Security of the Revenue; but we apprehend that thoſe now propoſed, would, if adopted, almoſt if not altogether, have that deſirable and ſalutary Effect; and we do not imagine it poſſible, that ever the Duties can either be ſo equally or ſo effectually ſecured by any Mode of pure Licence Syſtem yet known. Celerity of working a Still, although not the leaſt Objection, is by no Means the only one to the Licence Syſtem. It has not, and perhaps cannot be known what the exact Powers of a Still are; and till then, no fair Duty can be impoſed, or a certain Revenue depended on. As a Tax upon Time, many Evils attend it; among which are a loſs of Grain, and an immenſe Waſte of Fuel, being obliged to go on working whether there is a Conſumption for the Spirits or not, and in a very few Parts of the Country only can the Buſineſs be carried on with equal Advantage. With an obvious View to throw P. 281. Ridicule upon the Survey Syſtem, Mr. Stein ſtates, "it perverted the Genius and Induſtry of the Diſtiller from the Improvement of his Manufacture, to the Means of bribing and deceiving the Officers, and occaſioned infinite Loſs by the Irregularity conſequent on ſuch a Derangement of Things. The Waſh was often neceſſarily uſed before it was properly fermented, and frequently became acid by Delay. Sometimes it was impoſſible to avoid a Mixture of different Ages, and at different Stages of Fermentation." There certainly was no legal or neceſſary Obligation on the Diſtiller to commit all this Villainy and Abuſe of Property; it was mere inherent Averſion to the juſt and fair Payment of Duties. The Law has provided, that whoever ſhall bribe or attempt to bribe a Revenue Officer, is to be ſeverely puniſhed; and the Uſe of the Saccharometer will, in our Opinion, very effectually check the Practice of mixing Waſh in different Stages of the Manufacture; which, as has already been ſtated, was the greateſt Source of Fraud under the former Survey Syſtem. In favour of the Licence Syſtem, Mr. Stein ſtates, "that it was all at once attended with the happieſt Effects," by which we apprehend is meant, that the Diſtillers were then almoſt freed from every legal Reſtraint, and were left at full Liberty to ſtudy every Art by which they might evade or diminiſh their Duties; and by ſelling their Spirits at a very low Price, might force an extraordinary and an immoderate Conſumption of them in the Country. Theſe Effects were but too evident, and had nearly produced too ſerious Conſequences among the lower Orders of Society.

With regard to the Fraud committed by the improper Uſe made of Permits, Mr. Leven has ſuggeſted a Remedy. They may be all printed as Bank Notes are, for Quantities of 10, 20, 30, 40, 50, &c. &c. Gallons, and One given with every Caſk: It would only be neceſſary (and eaſily effected) that Diſtillers and Traders ſhould be reſtricted to uſe Caſks only of certain Contents. This would put it out of the Power of an Officer to act colluſively in that Reſpect.—As to the Spirit Dealers keeping Books, and the Penalties for countenancing the Smuggler, pleaſe to ſee a preceding Article, *Foreign Smuggling,* Page 430.—Upon the Mode of collecting the Malt Duty, propoſed by Mr. Stein, Mr. Leven thinks, that the Copy of the Officer's Survey, left in the Malt Barn, called a Specimen Paper, is abſolutely neceſſary; and that no Check Officer could make a proper Survey without ſeeing this Specimen Paper, or the Officer's Book; for, beſides taking an Account of the Number of the depending Operations, it is neceſſary ſtrictly to obſerve in what Stage of the Proceſs each is, and to compare that with the Time when put into and taken out of the Ciſtern, ſo as to prevent or detect the running of a Steep, i. e. taking away an old Floor and ſubſtituting a young one in its place, without increaſing the Number of Floors; and the Hours the Grain has been in or out of the Ciſtern can only be known by the Specimen Paper, or the Officer's Book, in which the Notices are inſerted. To diſcontinue the Uſe of this Paper is what a fraudulent Maltſter *might* wiſh, becauſe then a very great Check both upon him and his Officer would be removed.—Courſing Officers are now employed where they are found neceſſary; and Permits for removing Malt, as well as ſome Regulations reſpecting Still Makers, are recommended in practical Obſervations annexed, Page 541. As to Regulations for gauging Stills, ſee Appx. Diſt. Rep. 1798, Page 244; and as to Export Malt, we agree with Mr. Stein in thinking, that the Duties ſhould be paid in the firſt Inſtance; and if judged proper they may, under certain Regulations, be drawn back upon Exportation. This would undoubtedly tend to the better Security of the Revenue.

P. 284. Mr. Stein conceives "the Annual Conſumption in the Lowlands of Spirits 1 to 10 O. P. to be about 3,500,000 Gallons;" and that "each Gallon of the Capacity of a Still can be made to yield per Annum of Spirits of that Strength 1,620 Gallons; conſequently the Conſumption would require a Licence of Stills equal to 2,160 Gallons;" and he ſays, that £. 162. of Duty on each Gallon per Annum, would yield £. 349,920. which would be equal to Two Shillings per Gallon on the Spirits. Some of the moſt conſiderable Diſtillers have ſignified to Mr. Leven, that they believed about 5,000,000 of Gallons was the general Annual Conſumption of Spirits in the Lowlands; ſay, however, only 4,000,000 (and we do not think this Eſtimate too high): Upon that *datum* we calculate thus: Each Gallon of a Still will, at the *preſent* general Rate of working of a Boll per Gallon per Day, and ſuppoſing only 8½ Gallons of Spirits 1 to 10 O. P. from the Boll, yield in a Year, or in 300 Days, 2,550 Gallons, conſequently the laſt-mentioned Conſumption would require a Licence of Stills equal to 1,568$\frac{6}{10}$ Gallons; on each Gallon of Still a Duty of £. 255. per Annum would yield £. 399,993. ſay £. 400,000, which is equal to Two Shillings per Gallon on the Spirits; and is, in our Judgment, 6*d.* per Gallon leſs Duty than ought to be impoſed. If the Committee ſhall be of the ſame Opinion, the Tables hereto annexed will ſhew the Rate that ſhould be impoſed on the Gallon of the Still to be equal to that Sum.

The ſubſequent Part of this Paper, and the Second Memorial of 7th May, upon which we do not offer any Remarks, are intended to ſignify to the Committee, that Mr. Stein, and the Trade in general, are exceedingly anxious for the pure Licence Syſtem, and impatient of the preſent Shilling Duty on the Spirits; and that if they do not obtain their Wiſhes as to theſe Points, they will claim the Benefit of the Articles of the Union, and deſire to be put upon the ſame Footing with the Engliſh Diſtillers in all Reſpects.

FALKIRK MEETING OF DISTILLERS.

By their 1ſt and 2d Reſolutions, theſe Diſtillers admit, that the Diſtillery affords a proper Subject of Taxation, and they ſay they "will frankly and candidly give every Information and Aid in their Power to enable the Legiſlature to frame an equitable, juſt, and permanent Diſtillery Law:"—In no Part of their Paper, however, have we been able to diſcover that Candour and Aid ſo frankly offered: The whole Tenor of their Reſolutions appear to us to have in view the impreſſing the Committee with an Abhorrence of the Survey, and an Admiration of their favourite and pure Licence Syſtem. But having already detained the Committee too long with our Obſervations on the Reports of Dr. Jeffray and Mr. Stein, who have really touched upon every material Point to be found in the other Papers preſented to them by individual Diſtillers, or by the General Meetings of them at Edinburgh and Falkirk, we would deem it equally improper as unneceſſary to add to the great Length of this Paper, by giving detailed Obſervations on each of theſe Performances; we ſhall therefore confine ourſelves to a very few general Remarks, particularly applicable to thoſe Points upon which we have not had an Opportunity of ſtating any Facts, or expreſſing our Opinions.

The Meeting ſay, " with regard to the Quantum of Licence Duty, the Members of " this Meeting have ſtated their Sentiments to Dr. Jeffray of Glaſgow, who, in his official " Connection with the Scots Diſtillers, has favoured the Meeting with his Preſence, and " who is requeſted to communicate their Sentiments to Government:"—Theſe Sentiments we now learn (if they are thoſe communicated by Dr. Jeffray) were, that the Quantum of Duty ſhould be £. 162. on the Gallon of the Still; or, in other Words, only *One Shilling and Three Pence on the Gallon of the Spirits* 1 to 10 O. P.; for by Dr. Jeffray's own Account, and we believe it the Fact, £. 54. on the Gallon of the Still, is only, now, about 5*d*. on the Gallon of Spirits. The laſt Duty under the Survey Syſtem 1784 was 5*d*. on the Gallon of the Waſh. Now ſuppoſing what is generally believed to be the Caſe, that a Still runs a Boll of Grain into Spirits in a Day for every Gallon of its Content, and that the Diſtiller concentrated his Waſh to 80 inſtead of 100 Gallons from a Boll; and that ſuch Waſh was to produce 10 Gallons of Spirits, 5*d*. on the Gallon of Waſh would be equal to £. 500. on the Gallon of the Still, or 3*s*. 4*d*. on the Gallon of the Spirits;—hence the whole Myſtery is explained, the Secret expoſed, and the Cauſe clearly ſhewn why the Diſtillers are ſo *averſe* to and *fearful* of the *Survey* Syſtem, and ſo very anxious and zealous in their Endeavours to obtain a *pure Licence* Syſtem. In Confirmation of this Idea Mr. Leven preſumes to ſtate what occured to himſelf about two Years ago: A Diſtiller (not the leaſt diſtinguiſhed in the late Meetings at Falkirk and Edinburgh) complained to him, that the Diſtillers at Canon Mills and Lochrin, were producing much greater Quantities of Spirits, in proportion to their Entry, than he was able or could do; and that they were ſelling at lower Prices than he could afford. Mr. Leven adviſed him to get all thoſe Diſtillers, who were in a ſimilar Situation, to join in an Application to Government, to have the Diſtillery put again under Survey, as the moſt likely Plan to place *all* Diſtillers upon an *equal* Footing: No, he ſaid, he was afraid to do that, for a few *Pounds* on the Gallon of the Still had a good *Show*, but was little felt on the Spirits; whereas the *feweſt Pence* that Government would probably think of laying on the Waſh, would operate as a pretty high Duty on the Spirits; and on that Account he would rather wiſh the Licence Syſtem to be continued, and he would endeavour to improve in the Art of rapid Diſtillation.

MR. JAMES HAIG'S MEMORIAL.

The only Part of this Statement, not already taken Notice of in the foregoing Obſervations, is that which propoſes ſome very uſeful Regulations in regard to Still Makers, &c.—a Subject fully diſcuſſed under that Head in Appendix, Page 547.

All which is humbly ſubmitted, by

Robert Graham,
London, 30th June, 1799. *John Bonar,*
John Leven.

Appendix (O. 2.)

PRACTICAL OBSERVATIONS; arranged under the reſpective Heads of ENTRIES, CHECKS TO PREVENT FRAUDS, REVENUE OFFICERS, &c. &c.

ENTRIES.

EVERY Perſon propoſing to manufacture, deal in, or retail any exciſeable Goods, ſhould, prior thereto, make a true and particular Entry in Writing, at the neareſt Exciſe Office, of all the Places and Utenſils intended to be uſed for that Purpoſe; and upon Oath declare the Property of the Work, and on whoſe Account the Buſineſs propoſed is to be carried on; and no Perſon to make ſuch Entries, who is not found qualified in reſpect of Age, Circumſtances, Character, &c. This Regulation would prevent fictitious Names, or Perſons having neither Subſtance nor Reputation, from being admitted to Entry, which would be greatly in Favour of the Revenue.

CHECKS TO PREVENT FRAUD.

1ſt. Every Trader, independent of the Licence or other Duties on Account of his Manufacture or Buſineſs, ſhould pay a certain Sum as Entry Money. The Sum may be regulated by the Nature and Extent of his Buſineſs; for Inſtance, a Diſtiller may pay Five or Ten Shillings for every Gallon of his Still or Stills; Brewers, Soapers, Chandlers, Starchmakers, Tanners, and Maltſters, &c. a certain Sum, according to the Size and Number of their Coppers, Pans, Vats, Ciſterns, &c.

2dly. Any Trader convicted of having evaded Duties in an illegal Manner to the Amount of £.   or that ſhall be detected in and convicted of any Fraud upon the Revenue, ſhall forfeit ſuch Entry and Entry Money; and neither he, ſhe, or they, or any Perſon whatever, ſhall be allowed to re-enter or to carry on the former Buſineſs, for the Space of Three Months from the Date of the Conviction by which the former Entry became forfeited.

3dly. All Checks for ſecuring Duties ſhould attach, if poſſible, in the firſt Stages of the Manufacture; it will ever be found very difficult effectually to ſecure the Revenue upon finiſhed Goods.

4thly. Wherever practicable, Stock ſhould be kept upon all exciſeable Goods, and theſe to be accompanied with a Permit in the Removal, and forfeited if found removing without one. This Regulation ſeems very neceſſary to the better ſecuring of the Duties on Soap, Starch, and Hair Powder, Candles, Leather, and Malt.

5thly. All Caſks uſed by Diſtillers and Spirit Dealers for *ſending out* Spirits by Permit, ſhould be reſtricted to contain a certain Number of *full* Gallons, and from Ten, the loweſt, ſhould increaſe by Tens to Twenty, Thirty, Forty, and Fifty, &c.

6thly. All Permits, eſpecially for Britiſh Spirits, ſhould be printed for Ten Gallons only and upwards, and increaſing as above ſtated. Outgoing and Counter Parts of Permits, by being printed in the ſame Manner, and a Permit made requiſite for every Caſk, would prove an effectual Bar to any Colluſion with Officers in granting Permits, and the Strength of the Spirits only would require to be indorſed.

REVENUE OFFICERS.

1ſt. The Officers of Exciſe ſhould have liberal Salaries, according to their reſpective Stations. In Scotland they are much too low at preſent. It is believed it would ultimately tend much to the Advantage of the Revenue if they were placed in a more reſpectable Situation, and rendered more independent of any pecuniary Aid from Diſtillers or other Traders.

2dly. It is now required that all Revenue Officers, prior to their being admitted to act as ſuch, ſhall take the uſual Oaths to His Majeſty and His Government, as alſo the Oath of Office; yet it is apprehended the latter may be too often omitted, notwithſtanding a Certificate to that Effect may have been obtained. Many good Effects might enſue were a new and particular Form of an Oath of Office introduced, and ſuch Oath ſolemnly adminiſtered to all Revenue Officers, by and in the Preſence of a Superior of the Department, who ſhould certify the ſame on the Back of the Certificate of Qualification to the King, &c.

3dly. No Officer ſhould be promoted in the Service who has not a fair Character and good Abilities; and no Officer ſhould be diſmiſſed without a Hearing, and if then found to have acted improperly or unfaithfully, he ſhould be cenſured or proceeded againſt according to the Circumſtances of the Caſe, and having been once diſcharged ſhould never be re-admitted into the Service in any Station whatever.

PROSECUTIONS.

1ſt. No common Caſe ſhould ever be allowed to lay over above Three Months, and every extraordinary Caſe ſhould be proceeded in with the utmoſt poſſible Diſpatch and Effect.

2dly. Juſtices of the Peace in Scotland, as is the Caſe in England, ſhould be amenable to a ſuperior Court for any Judgment they may give contrary to Law, or from corrupt or improper Motives.

3dly. The Diſcretionary Powers of the Juſtices in Revenue Matters ſhould be more limited by Law; the Penalties in many Caſes, and for groſs Offences, being too often mitigated to the moſt trifling and inconſiderable Sums, which ſerves rather as an Encouragement to, than an effectual Puniſhment of, illicit Practices.

DISTILLERY LICENCE SYSTEM.

The following TABLES will ſhew the Duty that ſhould be impoſed on the Gallon Content of a Still, according to its Rate of working, to be equal to *any* Rate of Duty that may be judged proper to attach on the Gallon of the Spirits produced. To the Regulation propoſed laſt Year (vide Appx. Diſt. Rep. Pa. 244) it may now be neceſſary to add, that every Diſtiller ſhall be obliged to have his Refrigeratories or Worm Tubs ſo placed as that the Exciſe Officers may with Eaſe walk round and examine them; and that there ſhould be no Pipe or Tube whatever to lead to or from the Worm Tubs, except the Pipe from the Head of the Still to the Worm: That every Diſtiller ſhall within Half an Hour after being ſo required or demanded by any Officer or Officers of Exciſe, ſtop his Work and draw the Fire, and allow ſuch Officer or Officers to re-gauge or meaſure his Still or Stills, &c. and for that Purpoſe ſhall alſo be obliged to furniſh Water and *proper Meaſures*, viz. a Five Gallon, a One Gallon, and a Half Gallon, of juſt and true Engliſh Wine Meaſure, and ſhall aſſiſt the Officers when ſo employed: That a high Penalty ſhall be incurred for every Neglect or Refuſal to keep ſuch Meaſures, or to aſſiſt the Officer, or for keeping unjuſt Meaſures, &c.: That every Diſtiller who ſhall be detected of ſhifting or altering his Still or Head, or of increaſing the Content of his Still or Head above his Entry, after being gauged or meaſured, and without Notice, or of affixing or uſing any Pipe, Tube, or other Conveyance, contrary to the true Meaning of the Law, ſhall forfeit ſuch Still, Head, Pipe, &c. with his Licence, and £. 200 for every Offence.

TABLES.

The preſent State of the Diſtillery in Scotland is ſuch, that in point of diſtilling faſter or ſlower, ſo much depends not only on the Rate of working the Still, but alſo upon the Strength of the Waſh, and the Quantity thereof uſed in each Charge; it is not poſſible from thence to calculate what Rate of Duty ſhould be impoſed on the Gallon Content of the Still, to operate as a certain Rate of Duty on the Spirits produced. Mr. Leven has lately ſeen Diſtillers charge and diſcharge their Stills within Three Minutes, and from Three to Six Minutes; and has obſerved, that the Diſtiller who run his Still in Five Minutes was diſtilling nearly as much Grain in a Week as he who ran his Still in Three Minutes. This Circumſtance conſidered, induced Mr. Leven to make out and ſubmit the annexed Tables, which are not (like thoſe of laſt Year) calculated from the Number of Times a Still has been charged and diſcharged in an Hour, but upon a more certain *Datum*, viz. the Quantity of Grain diſtilled per Day per Annum, or in 300 Days, as under:

TABLE I.

Shewing what a FORTY GALLON STILL, working 300 Days in a Year, and at the Rate of from a Half to Six Bolls, or Quarters, of Grain per Week for every Gallon of the Still's Content, will produce of Spirits, getting at the Rate of from 8½ to 15 Gallons from each Quarter or Boll, by John Leven, General Supervisor of Excise.

Nº of Quarters or Bolls for each Gallon in a Week.	Nº of Quarters or Bolls the 40 Gallon Still runs		GALLONS of SPIRITS from each Quarter or Boll, at the Rate of								
	per Week.	per Annum.	8½.	9.	9½.	10.	11.	12.	13.	14.	15.
One Half Boll	20	1,000	8,500	9,000	9,500	10,000	11,000	12,000	13,000	14,000	15,000
One Boll -	40	2,000	17,000	18,000	19,000	20,000	22,000	24,000	26,000	28,000	30,000
One a Half -	60	3,000	25,500	27,000	28,500	30,000	33,000	36,000	39,000	42,000	45,000
Two Bolls -	80	4,000	34,000	36,000	38,000	40,000	44,000	48,000	52,000	56,000	60,000
Two a Half -	100	5,000	42,500	45,000	47,500	50,000	55,000	60,000	65,000	70,000	75,000
Three Bolls -	120	6,000	51,000	54,000	57,000	60,000	66,000	72,000	78,000	84,000	90,000
Three a Half	140	7,000	59,500	63,000	66,500	70,000	77,000	84,000	91,000	98,000	105,000
Four Bolls -	160	8,000	68,000	72,000	76,000	80,000	88,000	96,000	104,000	112,000	120,000
Four a Half -	180	9,000	76,500	87,000	85,500	90,000	99,000	108,000	117,000	126,000	135,000
Five Bolls -	200	10,000	85,000	90,000	95,000	100,000	110,000	120,000	130,000	140,000	150,000
Five a Half -	220	11,000	935,000	99,000	104,500	110,000	121,000	132,000	143,000	154,000	165,000
Six Bolls - -	240	12,000	102,000	108,000	114,000	120,000	132,000	144,000	156,000	168,000	180,000

TABLE II.

Shewing what DUTY should be imposed on the Gallon of any Still that works at the Rate of from a Half to Six Quarters, or Bolls, for every Gallon of its Content per Week, and producing from 8½ Gallons to 15 Gallons of Spirits, 1 to 10 over Hydrometer Proof, from each Quarter, or Boll, as the Case may be.

Rate of working per Gallon of the Still per Week.	DUTY on the Gallon of the Still for 300 Days, or a Year, equal to 2 s. 6 d. on the Gallon of the Spirits produced, at the Rate as under.																										
	8½ Gallons.			9 Gallons.			9½ Gallons.			10 Gallons.			11 Gallons.			12 Gallons.			13 Gallons.			14 Gallons.			15 Gallons.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
One Half Boll -	26	11	3	28	2	6	29	13	9	31	5	—	34	7	6	37	10	—	40	12	6	43	15	—	46	17	6
One Boll - -	53	2	6	56	5	—	59	7	6	62	10	—	68	15	—	75	—	—	81	5	—	87	10	—	93	15	—
One a Half Dº -	79	13	9	84	7	6	89	1	3	93	15	—	103	2	6	112	10	—	121	17	6	131	5	—	140	12	6
Two Bolls - -	106	5	—	112	10	—	118	15	—	125	—	—	137	10	—	150	—	—	162	10	—	175	—	—	187	10	—
Two a Half Dº -	132	16	3	140	12	6	148	8	9	156	5	—	171	17	6	187	10	—	203	2	6	218	15	—	234	7	6
Three Bolls - -	159	7	6	168	15	—	178	2	6	187	10	—	206	5	—	225	—	—	243	15	—	262	10	—	281	5	—
Three a Half Dº	185	18	9	196	17	6	207	16	3	218	5	—	240	12	6	262	10	—	284	7	6	306	5	—	328	2	6
Four Bolls - -	212	10	—	225	—	—	237	10	—	250	—	—	275	—	—	300	—	—	325	—	—	350	—	—	375	—	—
Four a Half Dº	239	1	3	253	2	6	267	3	9	281	5	—	309	7	6	337	10	—	365	12	6	393	15	—	421	17	6
Five Bolls - -	265	12	6	231	5	—	296	17	6	312	10	—	343	15	—	375	—	—	406	5	—	437	10	—	468	15	—
Five a Half Dº -	292	3	9	309	7	6	326	11	3	343	15	—	378	2	6	412	10	—	446	17	6	487	5	—	515	12	6
Six Bolls, or, &c.	318	15	—	337	10	—	356	5	—	375	—	—	412	10	—	450	—	—	487	10	—	525	—	—	562	10	—

Example.—Suppose 9 Gallons of Spirits, 1 to 10 O.P. a medium Produce from a Boll, and a Still runs a Boll per Gallon per Day on the Line for Six Bolls per Gallon per Week, and below 9 Gallons of Spirits, is £. 337. 10 s. the Duty on the Gallon of the Still per Annum, equal to 2 s. 6 d. on the Gallon of the Spirits produced within that Period.

TABLE III.

Upon the ſame Hypotheſis as N° 2; ſhews what DUTY ſhould be impoſed on the Gallon of the Still or Stills, to be equal to SIX PENCE on the Gallon of the Spirits produced.

Rate of working per Gallon of Still; Bolls or Quarters per Week.	DUTY on the Still, proportionate to the Spirits produced from a Quarter or Boll of Grain.																										
	8 ½ Gallons.			9 Gallons.			9 ½ Gallons.			10 Gallons.			11 Gallons.			12 Gallons.			13 Gallons.			14 Gallons.			15 Gallons.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d	£.	s.	d.	£.	s.	d.
One Half Quarter or Boll -	5	6	3	5	12	6	5	18	9	6	5	—	6	17	6	7	10	—	8	2	6	8	15	—	9	7	6
One whole D° -	10	12	6	11	5	—	11	17	6	12	10	—	13	15	—	15	—	—	16	5	—	17	10	—	18	15	—
Two - - D° -	21	5	—	22	10	—	23	15	—	25	—	—	27	10	—	30	—	—	32	10	—	35	—	—	37	10	—
Three - - D° -	31	17	6	33	15	—	35	12	6	37	10	—	41	5	—	45	—	—	48	15	—	52	10	—	56	5	—
Four - - D° -	42	10	—	45	—	—	47	10	—	50	—	—	55	—	—	60	—	—	65	—	—	70	—	—	75	—	—
Five - - D° -	53	2	6	56	5	—	59	7	6	62	10	—	68	15	—	75	—	—	81	5	—	87	10	—	93	15	—
Six - - D° -	63	15	—	67	10	—	71	5	—	75	—	—	82	10	—	90	—	—	97	10	—	105	—	—	112	10	—

N. B.—By ſubſtracting any of the above Sums from their correſponding Columns in the Second Table, will ſhew the Duty on the Still equal to Two Shillings on the Gallon of the Spirits; and ſo by adding to or ſubſtracting from it, will ſhew a Duty on the Gallon of a Still equal to any Rate of Duty wanted on the Gallon of the Spirits produced.

DISTILLERY SURVEY SYSTEM.

The Diſtillers Entries to be regulated as hereinbefore propoſed (ſee Entries, Page 541.) All the Utenſils to be of correſponding Capacities, regulated by that of the Still. The Maſh Tun to produce a Charge of Worts for One Waſh Tun, and all ſuch Worts to be put therein. The Number of Waſh Tuns to be limited, and each only to contain Charges of the Still. The Contents of each Waſh Tun, i. e. the Worts of each Maſh, ſhall be run into Low Wines and Spirits in the Courſe of Days. Every Diſtiller to provide a Spirit and a Low Wine Receiver, ſufficient to contain the Produce of each Maſh, and not to remove any Part thereof, or mix the Produce of One Maſh with another, before he or ſhe ſhall have given to the proper Officer in Writing a Declaration of the Length, i. e. of the Number of Buſhels and Quality of the Grain maſhed, the Quantity and mean Gravity of the Worts or Waſh, the Quantity and Quality of the Spirits and Low Wines produced therefrom, nor until the ſaid Officer ſhall have taken an Account of the ſame. A high Penalty to be impoſed for removing contrary to the above Clauſe, or for giving a falſe Declaration. All Utenſils to be marked and numbered; a Notice to maſh and weigh Grain; a Notice to charge the Still, and from what Waſh Tun; Seales and proper Weights to be provided; and the Raw Grain and the Malt to be weighed ſeparately in the Preſence of the proper Officer, juſt before being put into the Maſh Tun. Every Cwt. of Raw Grain to produce or be charged with 5½ Gallons of Spirits; every Cwt. of Malt to produce or be charged with 4½ Gallons of Spirits, both of the Strength of 1 to 10 O. P. By this Regulation there is ſecured in the firſt Inſtance a certain Duty, by Check on the Quantity of Grain diſtilled, and according to its real Quality and Value. Every 100 Gallons of Waſh to produce or be charged with Gallons of Spirits 1 to 10 O. P. This, it is thought, ſhould not be more than Nine Gallons of the above Strength; and this Regulation, while it ſecures a certain Duty by a Check on the Quantity of Waſh diſtilled, would not oblige any Diſtiller to concentrate his Waſh more than it was known to be his real Intereſt to do. Thoſe however who may chuſe to uſe ſtrong Waſh ſhall pay Duty according to the Strength thereof; the Saccharometer ſhould be introduced into Uſe, and every 13 Lids per Barrel of the Worts or unfermented Waſh to produce or be charged with One Gallon of Spirits 1 to 10 O. P. The Officer ſhould here act with great Care, and take the Gravity of the Worts with Accuracy, as by this Account the exact Attenuation of the Waſh by Fermentation is only to be known; and as it is as yet rather uncertain how compleatly the Fermentation may ſucceed, any Charge in this Stage of the Proceſs muſt alſo be uncertain, on which Account it ſhould be made ſo low as to allow from Three to Four Lids per Barrel for an incompleat Fermentation. The Waſh in each Tun to be examined when the Fermentation is over (juſt before any Part thereof ſhall be begun to be diſtilled) and proved by the Saccharometer, when with conſiderable Certainty it will be found that every Ten or Eleven Lids per Barrel of Attenuation or loſt Gravity will produce to be charged One Gallon of Spirits 1 to 10 over Hydrometer Proof; an accurate Account to be taken of the Spirits produced, and the beſt or higheſt Account thereof got during the Proceſs to become the Charge of Duty. Stock to be kept upon, and Permits required for the Removal of all Spirits; no Low Wines to be ſent out or diſpoſed of before the ſame have been diſtilled a Second Time; no Spirits to be ſent out of a higher Degree of Strength than 1 to 10 O. P. nor of a lower Degree of Strength than 1 in 6 under Proof, under the Penalty of Forfeiture of the Goods and Shillings per Gallon. No Diſtiller to have more than Tun for keeping or holding reduced Spirits, and no Spirits to be reduced with Water but in the Preſence of an Exciſe Officer, who ſhall not be obliged to attend above One Hour per Day for that Purpoſe. No Caſk or other Veſſel, containing a leſs Quantity than Ten Gallons, ſhould be permitted to be ſent out or uſed by any Diſtiller for holding of Spirits; and, if practicable, all Caſks for holding Spirits to be ſent out ſhould contain even Numbers of full Gallons, and increaſe by Tens, viz. 10, 20, 30, 40, 50, &c. This would exactly ſuit the new Method already ſuggeſted of having all Permits printed like Bank Notes for a certain Number of Gallons, 10, 20, 30, 40, 50, &c. and would effectually prevent the Fraud and Colluſion mentioned in Mr. Stein's Firſt Memorial, becauſe the Counterpart would be filled up in Print, preciſely in the ſame Manner as the Outgoing Permit, and could neither be altered or eraſed by the Officer, without certain Detection, and his as certain Puniſhment.

STILL MAKERS AND DEALERS IN STILLS.

No Perſon ſhould be allowed to make or mend, or to deal in or ſell any Still, Still Head, Worm, or other Apparatus belonging to a Still, without previouſly taking out a Licence, and making Entry of all the Places intended to be made uſe of, or the making or mending and keeping of any ſuch Still or Utenſils, at the neareſt Exciſe Office, under the Penalty of forfeiting all ſuch Articles as ſhall be found in his or her Poſſeſſion without Licence, and £. for every Offence.

Every Still Maker, &c. ſhall be obliged to ſtamp his or her Name, a progreſſive Number, and the Year, and Content of every Still and Head, upon the Shoulder of the Still and Side of the Head (the Still and Head to be the ſame Number) before he or ſhe deliver the ſame out of his or her Cuſtody, and to begin a new Number every Year.

No Still Maker or Dealer in Stills ſhall ſell or give out of his or her Cuſtody any Still, Still Head, or Worm, to any Perſon or Perſons whatever, who ſhall not produce to him or her a Certificate from a Collector or Superviſor of Exciſe, certifying that the Bearer *A. B.* of is duly licenſed, and thereby entitled to receive ſuch Still or Stills, &c. as the Caſe may be.

Every Still Maker or Dealer in Stills ſhall keep a Book (open to the Inſpection of the Exciſe Officers) into which Book he or ſhe ſhall regularly inſert the Number and Content of every Still, &c. ſold by him or her, to whom ſold, of what Place, Deſignation, when ſold, and by whoſe Certificate; and to this Book he or ſhe ſhall make Oath once a Year before the Collector or Superviſor of the Bounds, under the Penalty of £. for every Offence.

Every Superviſor of Exciſe ſhall keep a Regiſter of all Certificates granted by him to Perſons for receiving Stills, &c. from Makers of or Dealers in Stills, and of all the Stills kept, and by whom and where kept, within his Diſtrict.

Every Perſon or Perſons whatſoever having any Still or Stills, Still Head, or Worm, in his, her, or their Cuſtody or Poſſeſſion, ſhall, within Two Months after the paſſing of this Act, cauſe all ſuch Articles to be marked and numbered by a licenſed Still Maker or Dealer in Stills, and ſhall give Intimation of the true Number and Content of each Still, to the Superviſor of the Diſtrict where he, ſhe, or they reſide, or in Default thereof they ſhall be deemed as retaining the ſame for a fraudulent Purpoſe, and ſhall forfeit all ſuch Stills, &c. and a Penalty of £. for every Offence.

No Still, Still Head, or Worm, ſhall be removed from one Perſon or Place to another, without an Exciſe Certificate or Permit from the Officer of the Diviſion, under the Penalty of Forfeiture of all ſuch Stills, &c. and £. for every Offence; and if any Still ſhall be found miſſing, that has not been permitted, or a ſatisfactory Account given of the ſame to the Exciſe Officer of the Diviſion, the Perſon who had ſuch Still or Stills, &c. in his or her Cuſtody or Poſſeſſion ſhall be held as having ſold the ſame to an unlicenſed Perſon for a fraudulent Purpoſe, and ſhall incur the Penalty of £.   for every ſuch Offence.

The foregoing Particulars, together with thoſe ſuggeſted and ſtated in the Obſervations on Dr. Jeffray's Memorial, under the Head *Foreign Smuggling*, Page 527, it is hoped will, if enacted and duly enforced, have an inconceivable Effect in checking Smuggling and all Species of Fraud upon the Revenue, and of rendering it more productive, perhaps by many Hundred Thouſand Pounds per Annum, than it has yet been, or than it might otherwiſe be.

Robert Graham,
John Bonar,
John Leven.

Appendix referred to in Page 508.

REPORT by Accomptant General and Deputy Comptroller of Exciſe at Edinburgh, dated 1ſt July 1799, reſpecting Dr. Jeffray's Obſervation, as to an Item in the Account mentioned Page 411th of his Memorial.

In obedience to your Reference of the 28th Ult. on the Queſtion ſtarted by Dr. Jeffray, we have carefully inveſtigated the Amount of Diſtillery Duties in the Highland Diſtrict of Scotland, from 5th July to 1ſt December 1785, being only *£. 577. 11 s. 6¼ d.*

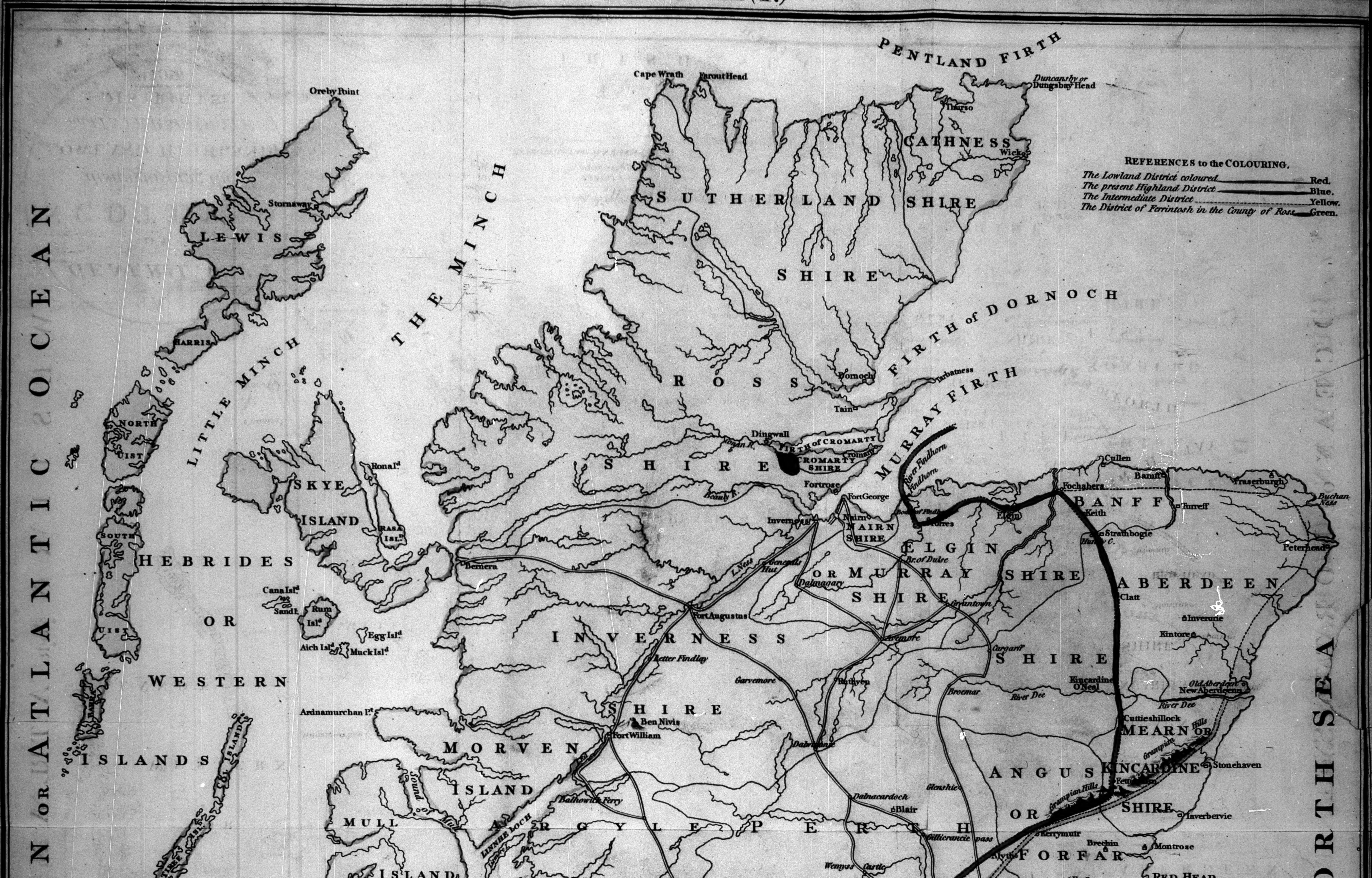
This Sum appears to have been unavoidably included in the Board's General Statement of the Duties charged on the Waſh that Year, becauſe the Diſtinction of Lowland and Highland took place only upon the Introduction of the Licence Duty. It does not occur to us, that any Thing farther can or need be added to the Obſervations ſtated by the Member of your Honourable Board and Officers along with him in London, for obviating the learned Doctor's Difficulties. The Remark with which he introduces them, indeed, if not merely an Overſight in copying, might occaſion ſome Miſunderſtanding or Ambiguity; as the Exciſe Year 1786 is reckoned not that which *began* but which *terminated* on 5th July 1786.

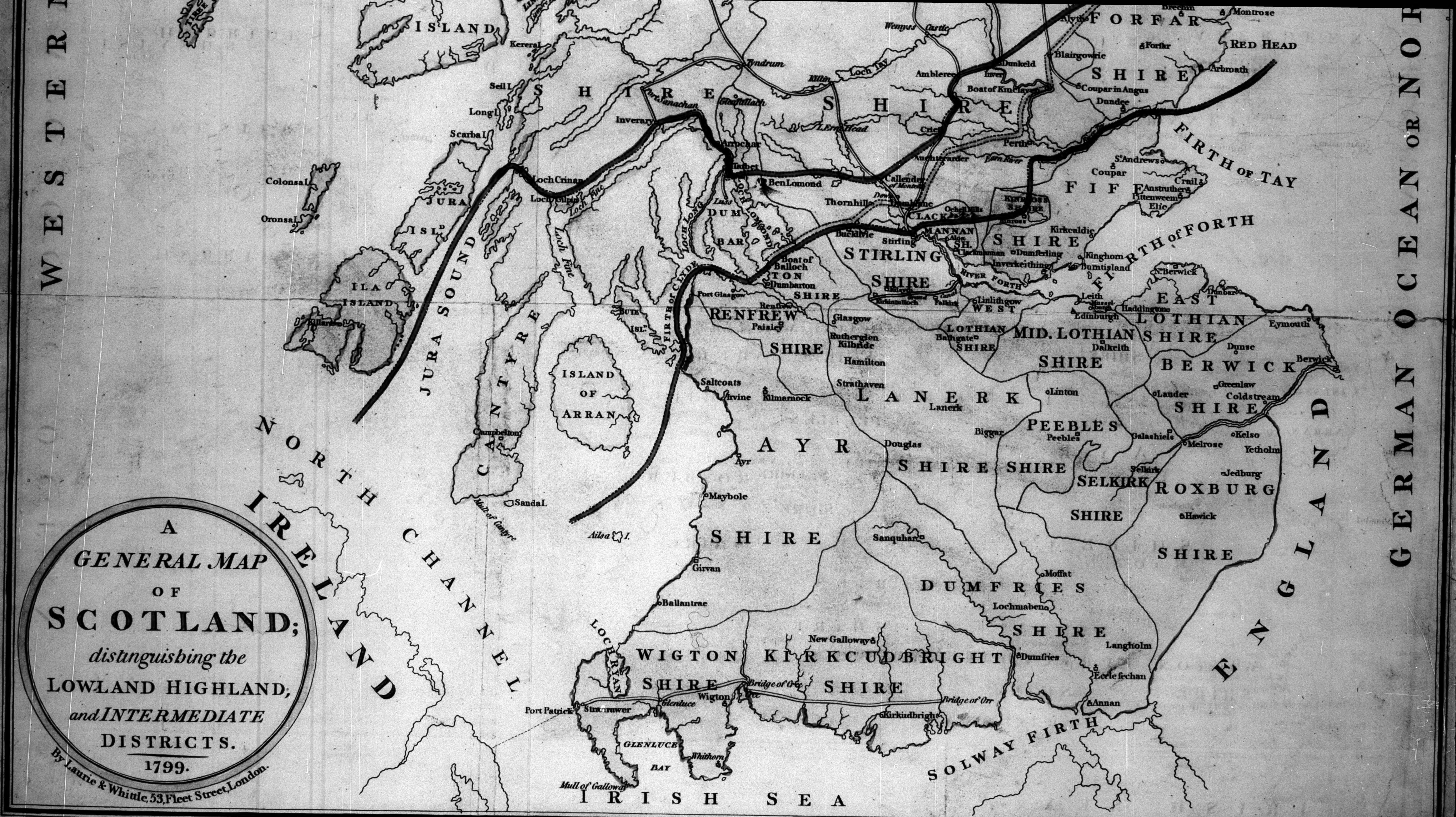
All which is moſt reſpectfully ſubmitted by

Ed. Broughton, Accomptant General.
John Stuart, D. Comptroller.

rp research publications

APPENDIX (P.)


REFERENCES to the COLOURING.
The Lowland District coloured ... Red.
The present Highland District ... Blue.
The Intermediate District ... Yellow.
The District of Ferintosh in the County of Ross ... Green.
PENTLAND FIRTH
Cape Wrath
Farout Head
Duncansby or Dungsbay Head
Thurso
Wick
CATHNESS
SUTHERLAND SHIRE
FIRTH of DORNOCH
Dornoch
Tarbatness
Tain
MURRAY FIRTH
ROSS SHIRE
Dingwall
FIRTH of CROMARTY
Cromarty
CROMARTY SHIRE
Fortrose
Fort George
Inverness
Nairn
NAIRN SHIRE
Forres
Elgin
ELGIN OR MURRAY SHIRE
River Findhorn
Findhorn
Cullen
Banff
Fochabers
Keith
BANFF
Turreff
Fraserburgh
Buchan Ness
Peterhead
Strathbogie
Huntly C.
ABERDEEN SHIRE
Clatt
Inverurie
Kintore
Old Aberdeen
New Aberdeen
River Dee
Kincardine O'Neal
Cuttieshillock
MEARN OR KINCARDINE SHIRE
Grampian Hills
Stonehaven
Inverbervie
Montrose
Brechin
Red Head
ANGUS OR FORFAR
Grantown
Aviemore
Cargarf
Braemar
Ruthven
Garvemore
Dalwhinnie
Dalnacardoch
Blair
Glenshie
Killicrankie pass
Kerrymuir
Alyth
Wemyss Castle
PERTH
Dalmagary
Br. of Dulse
Genealds Hut
L. Ness
Fort Augustus
Letter Findlay
INVERNESS SHIRE
Ben Nivis
Fort William
Ballhowith Ferry
LINNHE LOCH
ARGYLE
MORVEN
ISLAND
MULL
Sound of Mull
Bernera
Beauly R.
Conan R.
THE MINCH
LITTLE MINCH
Oreby Point
Stornaway
LEWIS
HARRIS
NORTH UIST
SOUTH UIST
BARRA
SKYE ISLAND
Rona Isl.
Rasa Isl.
Cana Isl.
Sand I.
Rum Isl.
Egg Isl.
Aich Isl.
Muck Isl.
Ardnamurchan Pt.
HEBRIDES OR WESTERN ISLANDS
TIREE
COL ISLAND
OR ATLANTIC OCEAN
NORTH SEA


GERMAN OCEAN OR NOR
WESTER
FORFAR SHIRE
RED HEAD
Montrose
Brechin
Forfar
Arbroath
Blairgowrie
Coupar in Angus
Dundee
Alyth
Dunkeld
Boat of Kinclaven
Inver
Amblerée
Wemyss Castle
Tyndrum
Killin
Loch Tay
Glenfalloch
Port Sanachan
Inverary
Arrochar
Tarbet
Ben Lomond
Callender of Monteith
Doune
Dunblane
Thornhill
Buchlivie
Stirling
Crieff
Perth
Auchterarder
Earn River
Loch Earn Head
S H I R E
FIRTH OF TAY
FIRTH of FORTH
FIFE SHIRE
St. Andrews
Coupar
Crail
Anstruther
Pittenweem
Elie
Kirkcaldie
Kinghorn
Burntisland
Dumferling
Inverkeithing
KINROSS SHIRE
CLACK MANNAN SH.
Clackmannan
Alloa
Ochel Hills
STIRLING SHIRE
RIVER FORTH
Linlithgow
Falkirk
Kilsyth
WEST LOTHIAN SHIRE
Bathgate
MID. LOTHIAN SHIRE
Leith
Edinburgh
Musselburgh
Dalkeith
Haddington
EAST LOTHIAN SHIRE
N. Berwick
Dunbar
Eymouth
Dunse
BERWICK SHIRE
Berwick
Greenlaw
Coldstream
Lauder
Kelso
Yetholm
Melrose
Galashiels
Jedburg
ROXBURG SHIRE
Hawick
SELKIRK SHIRE
Selkirk
PEEBLES SHIRE
Peebles
Linton
Biggar
LANERK SHIRE
Lanerk
Douglas
Hamilton
Strathaven
Rutherglen
Kilbride
Glasgow
RENFREW SHIRE
Paisley
Renfrew
Port Glasgow
DUMBARTON SHIRE
Dumbarton
Boat of Balloch
Luss
LOCH LOMOND
Loch Long
FIRTH of CLYDE
Bute Isl.
AYR SHIRE
Saltcoats
Irvine
Kilmarnock
Ayr
Maybole
Girvan
Ballantrae
Ailsa I.
ISLAND OF ARRAN
CANTYRE
Campbelton
Sanda I.
Mull of Cantyre
Loch Fine
Loch Gilpin
Loch Crinan
JURA SOUND
JURA ISLd
ILA ISLAND
Killarow
Colonsa I.
Oronsa I.
Scarba I.
Long I.
Seil I.
Kereral
ISLAND
NORTH CHANNEL
IRELAND
LOCH RYAN
Port Patrick
Stranrawer
Glenluce
Wigton
WIGTON SHIRE
GLENLUCE BAY
Whithorn
Mull of Galloway
IRISH SEA
KIRKCUDBRIGHT SHIRE
New Galloway
Bridge of Cree
Bridge of Orr
Kirkcudbright
DUMFRIES SHIRE
Sanquhar
Moffat
Lochmaben
Dumfries
Langholm
Eccle fechan
Annan
SOLWAY FIRTH
ENGLAND

A

GENERAL MAP

OF

SCOTLAND;

distinguishing the
LOWLAND HIGHLAND,
and INTERMEDIATE
DISTRICTS.

1799.

By Laurie & Whittle, 53, Fleet Street, London.

Engraved for the APPENDIX *to the* REPORT *of the* HOUSE *of* COMMONS, *respecting the* DISTILLERIES *in* SCOTLAND.—*Ordered 12th. July 1799.*

Appendix (P.)

Deſcription of the General MAP of SCOTLAND, diſtinguiſhing the Lowland, Highland, and Intermediate DISTRICTS, 1799.

1ſt *Highland* Boundary *(Red Line)*
deſcribed in Stat. 25 Geo. III. Cap. 22. Sect. 10.

" A Line beginning at the Boat of Balloch, where Loch Lomond runs into the River Leven, and proceeding along the great military Road from thence by Bucklivie to the Town of Stirling, and from thence along the great Road called The Hill Foot Road, on the South Side of the Ochell Hills, till it meets with the great Road from Kinroſs to Perth, and along the ſame till it comes to the Bridge of Earn, and along the Water of Earn till its Junction with the River Tay, and along that River till it joins the German Ocean."

2nd *Highland* Boundary *(Yellow Line)*
Deſcribed in Stat. 33 Geo. III. Cap. 61. Sect. 26.

" A Line beginning at the Boat of Balloch, where Loch Lomond runs into the River Leven, in the County of Dumbarton, and proceeding Eaſtward along the great military Road from thence to Bucklivie, in the County of Stirling, from thence, in a certain Line Northward, to Thornhill, and from thence to Dunblane and Auchterarder, in the County of Perth; and from Auchterarder, in a Line proceeding in a North Eaſt Direction to a certain Point Weſt of the Town of Perth, and diſtant therefrom Two Miles, and from thence in a Line Northward to the Boat of Kinclaven, on the River Tay, in the ſame County of Perth, and from thence to Blairgowrie, Alyth, and Kerrymuir, in the County of Forfar, and from Kerrymuir, by the Foot and South Side of the Grampian Hills, till they terminate near the River Dee, within Three Miles to the Weſtward of the City of Aberdeen, and excluding the ſame; and no Still allowed to be ſet up within Two Engliſh Miles of any Part of the Boundary before deſcribed, or in any Part or Place within the Counties of Elgin, Banff, or Aberdeen, not being diſtant from the neareſt Part of the Sea Shore more than Three Engliſh Miles."

3d *Highland* Boundary *(Blue Line)*
Deſcribed in Stat. 37 Geo. III. Cap. 102. Sect. 6.

" Any Place which lies to the Weſtward or Northward of a certain Line or Boundary, beginning at the Eaſt Point of Loch Crinan, and proceeding from thence to Loch Gilpin; from thence along the great Road on the Weſt Side of Loch Fine to Inverary and to the Head of Loch Fine; from thence along the high Road to Arrochar, in the County of Dumbarton, and from thence to Tarbet; from Tarbet, in a ſuppoſed ſtraight Line Eaſtward, on the North Side of the Mountain called Benlomond, to the Village of Callendar of Monteith, in the County of Perth; from thence North Eaſtward to Creiff; from thence Northward along the Road by Ambleree and Inver to Dunkeld; from thence along the Foot and South Side of the Grampian Hills to Fettercairn, in the County of Kincardine, and from thence Northward along the Road by Cuttieſhillock, Kincardine O'Neal, Clatt, Huntley, and Keith, to Fochabers, and from thence Weſtward by Elgin and Forres to the Boat on the River Findhorn, and from thence down the ſaid River to the Sea of Findhorn, and any Place in or Part of the County of Elgin, which lies to the Southward of the ſaid Line, from Fochabers to the Sea at Findhorn;

and no Still was allowed to be worked nearer than Two Engliſh Miles within the ſaid Line or Boundary, nor within any Part or Place within the Counties of Elgin or Banff, not being diſtant from the neareſt Part of the Shore more than Three Engliſh Miles."

4th. By the laſt-mentioned Act an *Intermediate* Diſtrict was eſtabliſhed; and by Sect. 8th, the Line to the South thereof, and dividing it from the Lowlands, is deſcribed in the following Words:

"Any *other Part* of the Highlands of Scotland, as deſcribed in the Act 33 Geo. III. Cap. 61. *except* the Counties, Parts of Counties, and Places herein before particularly ſpecified and deſcribed, or within Two Engliſh Miles of the Line or Boundary deſcribed in the ſaid Act of the 33d of the King."

Accordingly, in the Map, the *Lowland* Diſtrict is deſcribed in RED Colour, the preſent *Highland* Diſtrict in BLUE, and the *Intermediate* Diſtrict in YELLOW.

The Line which divides the Lowland from the Intermediate Diſtrict is ſuppoſed to begin at Girvan, in the County of Air, as being nearly oppoſite to the Mull of Cantyre, and runs along the Blue Edge to Findhorn, in the County of Elgin, an Extent of about 285 Miles. The Line dividing the Intermediate from the Highland Diſtrict begins at Loch Crinan, in Argyleſhire, and goes along by Inverary, &c. as hereinbefore particularly deſcribed, to Fochabers, in the County of Banff, an Extent of about 210 Miles. The Medium Breadth of the Intermediate Diſtrict, from the Mull of Cantyre to Fettercairn, is about Ten Miles, and from Fettercairn to Fochabers is about 25 Miles.

The neareſt Diſtances between the Line which ſeparates the Intermediate Diſtrict from the Lowland Diſtrict, and the Towns of Greenock, Paiſley, Glaſgow, and the oppoſite Coaſt of Air and Wigton, are reſpectively,

Diſt. Rep. 1798. App^{x} N^{o} 1. (A) p.81.

To Greenock about - - -	5 Miles.
Paiſley - - - - - -	12 Miles.
Glaſgow - - - - -	14 Miles.
Oppoſite Coaſt of Air -	22 Miles by Sea.
D° - - - - of Wigton	35 Miles by Sea.

The neareſt Diſtances between the Line which ſeparates the Intermediate from the Highland Diſtrict and the Towns of Stirling, Perth, Dundee, Montroſe, and Aberdeen, are reſpectively,

To Stirling, about	7 Miles	from neareſt Intermediate,
	16 Miles	from Highland.
Perth - -	3 Miles	from Intermediate,
	15 D°	from Highland.
Dundee - -	16 D°	from Intermediate,
	21 D°	from Highland.
Montroſe -	16 D°	from Intermediate,
	16 D°	from Highland.
Aberdeen -	2 D°	from Intermediate,
	24 D°	from Highland.

The Diſtrict of *Ferrintoſh*, in the County of *Roſs*, is marked GREEN.

Appendix (Q)

DESCRIPTION of, and Directions for uſing **Clarke's** original and genuine **Hydrometer**, for aſcertaining the Strength of Brandy, Rum, Malt, Melaſſes, Spirit, &c. originally made by the Inventor, John Clarke; after his Deceaſe by his Son, the late Mr. Richard Clarke, deceaſed; and now ſucceeded by his Brother-in-Law, John Dring, Hydrometer Maker to the Honourable Board of Exciſe, now John Dring and William Fage.

A SCHEME of the THERMOMETER; ſhewing the Method of applying the Air-Weights to the HYDROMETER.

As the external Air being either hotter or colder than Temperate, affects Spirituous Liquors, cauſing them to appear ſtronger or weaker, in proportion to the ſaid Heat or Cold; on which Account there are Eleven Air-Weights adjuſted to the Hydrometer, One at Temperate, Six from Temperate upwards to very Hot, Four from Temperate downwards to very Cold; therefore a Thermometer is always uſed with the Hydrometer, in order to aſcertain the State of the Liquor at the Time of trying, which is done as follows: Having nearly filled the Tube with the Liquor you intend to try, immerſe a Thermometer therein; after it has remained a ſmall Time take it out, obſerving at what Degree the Mercury is fixed: then apply the Air-Weight on the Spindle of the Hydrometer as follows:

When the Mercury in the Tube of the Thermometer appears at 50½, as engraved on the Plate of the Thermometer, then apply the Air-Weight engraved (Temperate) on the Hydrometer; and when at the intermediate Degrees, between 50½ and 55, the Air-Weight engraved (Warmiſh, N°. 2) to be applied; and from 55 to 60, the Air-Weight engraved (Warm, N°. 3); and from 60 to 64, the Air-Weight engraved (Warmer, N°. 4); and from 64 to 69, the Air-Weight engraved (Hot N°. 5); and from 69 to 74, the Air-Weight engraved (Hotter, N°. 6); and from 74 to 80, the Air-Weight engraved (very Hot, No. 7).

THE COLD SIDE AS FOLLOWS:

The Temperate as before at 50½, and continued on the Hydrometer, till the Quickſilver falls to 46: and when turned of 46, the Weight engraved (Coldiſh, No. 2) is to be applied, and continued on the Hydrometer, till fallen to 41; and when turned of 41, the Weight engraved (Cold, No. 3) to be applied and continued down to 37; and when turned of 37, the Weight engraved (Colder, No. 4) to be applied and continued down to 32; and when turned of 32, the Weight engraved (very Cold, No. 5) to be applied.

N. B. Pleaſe to obſerve, that each Degree of the Thermometer is about Two Degrees on the upper Stem of the Hydrometer; and each Degree of the Hydrometer, when at or near Proof, is about a Quart in a Hundred Gallons ſtronger or weaker, as the Hydrometer vibrates, under or over the Silver Speck or Sight on the Index or upper Stem; and at the intermediate or ſtrong Over-Proofs, is about a Pint in Ditto; and at the low Under-Proofs is about Three Pints in Ditto; and it ſhould be further obſerved, that it would be better to immerſe or wholly to wet the Hydrometer in the Liquor you are to try, that the ſaid Liquor may the better adhere to the Inſtrument, while it is vibrating or floating in the ſame.

DIRECTIONS FOR USING THE HYDROMETER.

Almoſt fill the Tube or Cylinder with the Liquor you deſign to try; then apply the proper Air-Weight, according to the foregoing Directions; then ſcrew on the Hydrometer the Weight engraved (Proof); then ſink or immerſe the Hydrometer to the Bottom of the ſaid Tube of Liquor; and if the Hydrometer ſhould vibrate or float in the ſaid Tube or Liquor, that the Speck or Sight on the Spindle, or Index, appears at the Surface of the Liquor, then that Weight diſcovers that Liquor to be Proof: but if that Weight ſhould ſink the Hydrometer to the Bottom of the Tube, then that Weight diſcovers that Liquor to be ſtronger than Proof; in which Caſe you muſt take off the Proof Weight, and ſcrew on the Weight engraved $\left(1\ \overset{o}{\text{to}}\ 20\right)$; then immerſe the Hydrometer as before; and if the Hydrometer floats in the ſaid Liquor, that the Sight on the Spindle appears at the Surface thereof, that Weight then diſcovers that Liquor to be One to Twenty Over-Proof, and will admit of a Gallon of Water to every Twenty Gallons thereof to reduce it down to Proof; but if the Hydrometer ſhould ſink to the Bottom with that Weight, the Hydrometer then diſcovers that Liquor to be ſtronger; in which Caſe you muſt take off that Weight and ſcrew on the following Over-Proof Weights, beginning at $\left(1\ \overset{o}{\text{to}}\ 15\right)$ $\left(1\ \overset{o}{\text{to}}\ 10\right)$ $\left(1\ \overset{o}{\text{to}}\ 9\right)$ $\left(1\ \overset{o}{\text{to}}\ 8\right)$ $\left(1\ \overset{o}{\text{to}}\ 7\right)$ $\left(1\ \overset{o}{\text{to}}\ 6\right)$ $\left(1\ \overset{o}{\text{to}}\ 5\right)$ $\left(1\ \overset{o}{\text{to}}\ 4\right)$ $\left(1\ \overset{o}{\text{to}}\ 3\right)$ $\left(1\ \overset{o}{\text{to}}\ 2\right)$ and that Weight that causes the Hydrometer to float, that the Sight on the Spindle appears at or very near the Surface of the ſaid Tube of Liquor, diſcovers to you the Strength thereof; as for Example, ſuppoſe the Weight engraved $\left(1\ \overset{o}{\text{to}}\ 6\right)$ ſhould cauſe the Hydrometer to float, that the Sight aforeſaid appears at the Surface of the ſaid Liquor, that Weight diſcovers that Liquor to be One to Six over Proof, and will admit of a Gallon of Water to every Six Gallons thereof to reduce it down to Proof; the ſame to be obſerved by all the other Over-Proof Weights.

But on the contrary, if when you have ſcrewed on the Proof Weight, and the Hydrometer ſhould riſe in the ſaid Tube of Liquor, that Part of the Ball of the Hydrometer ſhould appear above the Surface of the ſaid Liquor, the Hydrometer then diſcovers that Liquor to be Under-Proof; in which Caſe you muſt take off the Proof Weight, and ſcrew on the Weight engraved $\left(1\ \overset{\text{in}}{\text{u}}\ 20\right)$; then immerſe the Hydrometer as before; and if that Weight cauſes the Hydrometer to float, that the Sight on the Spindle appears on the Surface of the ſaid Tube of Liquor, that Weight then diſcovers the Liquor to be One in Twenty Under-Proof, or a Twentieth Part Water: but in caſe the Hydrometer ſhould riſe in the ſaid Liquor with that Weight ſcrewed on, the Hydrometer then diſcovers that Liquor to be yet weaker; in which Caſe you muſt take off that Weight and ſcrew on the following Under-Proof Weights, beginning at $\left(1\ \overset{\text{in}}{\text{u}}\ 15\right)$ $\left(1\ \overset{\text{in}}{\text{u}}\ 10\right)$ $\left(1\ \overset{\text{in}}{\text{u}}\ 9\right)$ $\left(1\ \overset{\text{in}}{\text{u}}\ 8\right)$ $\left(1\ \overset{\text{in}}{\text{u}}\ 7\right)$ $\left(1\ \overset{\text{in}}{\text{u}}\ 6\right)$ $\left(1\ \overset{\text{in}}{\text{u}}\ 5\right)$ $\left(1\ \overset{\text{in}}{\text{u}}\ 4\right)$ $\left(1\ \overset{\text{in}}{\text{u}}\ 3\right)$ $\left(1\ \overset{\text{in}}{\text{u}}\ 2\right)$; and that Weight that floats the Hydrometer to the Sight aforeſaid, diſcovers to you the Strength thereof; as for Example, ſuppoſe the Weight engraved $\left(1\ \overset{\text{in}}{\text{u}}\ 7\right)$ ſhould float the Hydrometer to the Sight aforeſaid, that Weight diſcovers that Liquor to be

One in Seven Under-Proof, or a Seventh Part Water; the ſame to be obſerved by all the other Under-Proof Weights.

The Hydrometers made uſe of at the Port of London, and the other Ports of this Kingdom, are termed Imports, differing a ſmall Matter from the Exports, and have an Addition of Nine intermediate or per Cent. Weights. And here it may be obſerved, that the Over-Proof Charge is not made on any Liquors imported lower than a Tenth Over-Proof; which ſaid Over-Proofs, with the Intermediates and the Charges in their Order, are as follows:

$\left(1\ \overset{\text{O}}{\text{to}}\ 10\right)$ is 10 Gallons to 100 Over-Proof.

$\left(1\ \overset{\text{O}}{\text{to}}\ 9\right)$ is 11 Gallons to Ditto.

$\left(1\ \overset{\text{O}}{\text{to}}\ 8\right)$ is 12 Gallons to Ditto.

$\left(1\ \overset{\text{O}}{\text{to}}\ 7\right)$ is 14 Gallons to Ditto.

$\left(1\ \overset{\text{O}}{\text{to}}\ 6\right)$ is 16 Gallons to Ditto.

$\left(1\ \overset{\text{O}}{\text{to}}\ 5\right)$ is 20 Gallons to Ditto.

$\left(1\ \overset{\text{O}}{\text{to}}\ 4\right)$ is 25 Gallons to Ditto.

$\left(4\ \overset{\text{B}}{4}\ 3\right)$ 1ſt Intermediate, or a 4th, and 4 per Cent. or 29 Gallons Over-Proof.

$\left(1\ \overset{\text{O}}{\text{to}}\ 3\right)$ is 33 Gallons in Ditto Over-Proof.

$\left(3\ \overset{\text{B}}{4}\ 2\right)$ 2d Intermediate, or a Third, and 4 per Cent. or 37 Gallons Over-Proof.

$\left(3\ \overset{\text{B}}{8}\ 2\right)$ 3d Intermediate, or a Third, and 8 per Cent. or 41 Gallons Over-Proof.

$\left(3\ \overset{\text{B}}{12}\ 2\right)$ 4th Intermediate, or a Third, and 12 per Cent. or 45 Gallons Over-Proof.

$\left(1\ \overset{\text{O}}{\text{to}}\ 2\right)$ is Half Spirit of Wine, Half Proof Spirit, or 59 Gallons Over-Proof.

$\left(2\ \overset{\text{B}}{5}\ \text{s}\right)$ 5th Intermediate, or a Half, and 5 per Cent. or 55 Gallons Over-Proof.

$\left(2\ \overset{\text{B}}{10}\ \text{s}\right)$ 6th Intermediate, or a Half, and 10 per Cent. or 60 Gallons Over-Proof.

$\left(2\ \overset{\text{B}}{15}\ \text{s}\right)$ 7th Intermediate, or a Half, and 15 per Cent. or 65 Gallons Over-Proof.

$\left(2\ \overset{\text{B}}{20}\ \text{s}\right)$ 8th Intermediate, or a Half, or 25 per Cent. or 70 Gallons Over-Proof.

$\left(2\ \overset{\text{B}}{25}\ \text{s}\right)$ 9th Intermediate, or a Half, and 25 per Cent. or 75 Gallons Over-Proof.

(Spirits of Wine). The (B) at the Top of each intermediate Weight, ſignifies between, as the 1ſt between the 4 and 3; 3 between a 3d and 2d; and 5, between 2 over and Spirit of Wine.

IN TRYING THE STRENGTH OF RUM IN THE WEST INDIES.

If you would import it a ſtrong merchantable Proof, you muſt have it made up by the Weight engraved $(1\ \overset{\circ}{\text{to}}\ 8)$ that is an Eighth Over-Proof; then that Rum made up to that Strength, when imported into Europe, will be of a full merchantable Proof, otherwiſe it will not. But if you are deſirous of importing it ſtronger, you muſt then apply the following Over-Proof Weights, beginning at $(1\ \overset{\circ}{\text{to}}\ 7)$ $(1\ \overset{\circ}{\text{to}}\ 6)$ $(1\ \overset{\circ}{\text{to}}\ 5)$ $(1\ \overset{\circ}{\text{to}}\ 4)$ $(1\ \overset{\circ}{\text{to}}\ 3)$ $(1\ \overset{\circ}{\text{to}}\ 2)$ you may then import it as ſtrong as you can procure it, but particularly obſerve not to import it weaker than the Weight engraved $(1\ \overset{\circ}{\text{to}}\ 8)$ denotes, that is an Eighth Over-Proof; by reaſon at Times it has been imported ſo low as not to be worth the Charges attending the Importation, to the great Loſs and Diſappointment of the Owners thereof.

IN BUYING BRANDY IN FRANCE AND SPAIN.

It would not be proper to purchaſe it weaker than a Ninth or Tenth Over-Proof; by reaſon that the Brandy not only loſes ſomewhat of its apparent but real Strength in its Paſſage over, occaſioned by the Difference of the Climate: but if you are deſirous of importing it ſtronger, you muſt then apply your ſtronger Over Proof Weights, as $(1\ \overset{\circ}{\text{to}}\ 8)$ $(1\ \overset{\circ}{\text{to}}\ 7)$ $(1\ \overset{\circ}{\text{to}}\ 6)$ $(1\ \overset{\circ}{\text{to}}\ 5)$ $(1\ \overset{\circ}{\text{to}}\ 4)$ $(1\ \overset{\circ}{\text{to}}\ 3)$ $(1\ \overset{\circ}{\text{to}}\ 2)$; then you may import it as ſtrong as you can procure it.

DIRECTIONS FOR TRYING OF FEINTS OR LIQUORS, LOWER THAN TWO UNDER PROOF, DOWN TO WATER.

For this Purpoſe there are Eleven Weights added to the Hydrometer, engraved as follows: viz.

$(2\ \overset{\text{in}}{\text{w}}\ 3)$ $(3\ \overset{\text{in}}{\text{w}}\ 4)$ $(4\ \overset{\text{in}}{\text{w}}\ 5)$ $(5\ \overset{\text{in}}{\text{w}}\ 6)$ $(6\ \overset{\text{in}}{\text{w}}\ 7)$ $(7\ \overset{\text{in}}{\text{w}}\ 8)$ $(8\ \overset{\text{in}}{\text{w}}\ 9)$

$(14\ \overset{\text{in}}{\text{w}}\ 15)$ $(24\ \overset{\text{in}}{\text{w}}\ 25)$ $(45\ \overset{\text{in}}{\text{w}}\ 46)$

(Water) the firſt Weight as engraved ſignifies Two Parts in Three Water; the next, Three Parts in Four Water, and ſo on down to Forty-five Parts in Forty-ſix Water; and the next Weight is for Water. Theſe Weights are tried with the Air-Weight, after the ſame Manner as the Spirit Weights before deſcribed, viz. the Weight that ſinks the Inſtrument, neareſt the Silver Speck or Sight on the Spindle, determines the Strength as marked on the ſame.

DIRECTIONS FOR TRYING OF WATER.

It has been allowed by all Phyſicians, both ancient and modern, that the lighteſt Waters that can be procured are the beſt and moſt wholeſome for drinking, brewing, and dreſſing Food, &c. therefore pleaſe to obſerve the following Directions in trying the ſame. Almoſt fill the Tube with Water you deſign to try, then ſcrew on the Weight engraved (Water): then immerſe the Hydrometer therein to the Bottom of the Tube of Water; and if the Hydrometer ſhould float therein, that the Sight on the Spindle ſhould appear at or near the Surface of the ſaid Tube of Water, or not higher than the Figures 8 or 9, under the Sight on the Spindle, that Water may be deemed good and wholeſome, either for drinking, brewing, or dreſſing Food, &c. But if the Hydrometer ſhould float ſo high, as that Part of the Ball of the Hydrometer ſhould appear above the Surface of the ſaid Tube of Water, the Hydrometer then diſcovers that Water has imbibed ſome pernicious Qualities which it has met with in the different Stratas of Earth it has paſſed through, which renders it unfit for the Uſes before mentioned.

NOTICE to Gentlemen, Diſtillers, Brandy Merchants, &c. and all Dealers in Spirits.

Clarke's Hydrometers, as now eſtabliſhed by Act of Parliament, being in general made uſe of by all Dealers in Spirits, many Gentlemen in the Liquor Trade being in poſſeſſion of Clarke's Hydrometer many Years; not being aware that this Inſtrument, by reaſon of the corroſive Nature of Spirits, and frequent Uſe, wears lighter, and Spirits, when tried by ſuch worn Inſtruments, appear weaker than they are; and having purchaſed Quantities of Spirits, and not finding them anſwer by their old Inſtrument to the Strength agreed on, have ſuppoſed ſome Colluſion in the Sale: Therefore the Maker of theſe Inſtruments has thought it neceſſary to give this Notice, and farther inform the above Gentlemen, that by an Improvement made in the ſaid Inſtrument, it is not liable to be ſo ſoon out of Order, and Samples are tried with greater Facility and Eaſe.

It having been found that ſcrewing the Weights on the bottom Stem, by ſuch continual Friction, ſoon wears the Inſtrument too light, and the Neceſſity of continually taking the Inſtrument out of the Liquor to change the Weights, not only renders it troubleſome, but has a Tendency to evaporate in ſome Degree the Strength of the Sample during the Proceſs: To obviate this Objection, the Weight engraved (Spirits of Wine) is the fixed Weight on the bottom Stem, and all the other Weights are dropped over the upper Stem, which has for this Purpoſe, at the Baſe, Two Lodgements for the Weights. On the lower one reſts the Weather Weight, on the upper one the Spirit Weight; by which Method, after the proper Weather Weight is dropped over the Stem, the Spirit Weights are moved off and on without diſturbing the Weather Weight, or taking the Inſtrument out of the Liquor. And it is a much ſafer Mode than fixing them at the Top; which, if accidentally wetted, ſhews a different Strength. By this Mode of applying the Weights, no Alteration is made in the Principle; it ſhewing exactly the ſame Strengths as the former Method. Care ſhould likewiſe be taken to preſerve the Ball from Preſſure of Bruiſes, or uſing the Inſtrument after ſuch Accident has happened; as in that Caſe the Inſtrument loſing ſomewhat of its Bulk in the Liquor, ſinks deeper therein in proportion to ſuch Bruiſe, and the Spirits appear ſtronger than they are. Therefore ſome principal Traders have judged it neceſſary to keep an Hydrometer by them as a Standard, in order to determine the State of their Inſtrument either by Wear or Accident. Any Gentleman in poſſeſſion of Clarke's Hydrometer not being thus prepared, and not knowing the State of his Inſtrument, may have it tried gratis by the Maker, by whom the greateſt Attention is given to the Making and Regulation of theſe Inſtruments; and warranted, when delivered, exactly to correſpond with the Export or Import Standard as appointed by Government; each Hydrometer now having the Word (Import) or (Export) engraved on the bottom Stem to diſtinguiſh them. The Export Hydrometer is uſed in trying Britiſh Spirits in the different Diviſions of Diſtillery, and by Diſtillers in general. The Import is uſed at the Port of London, and all the Out Ports, in trying imported Foreign Spirits, and by Brandy

Merchants in general, and is a ſmall Matter lighter than the Export, and in favour of the Importer. This Notice is thought neceſſary, as ſome Gentlemen have tried Inſtruments with one of a different Kind, not knowing there was any Difference in Clarke's Hydrometer.

To prevent Counterfeits, pleaſe to obſerve on the lower Stem of the Hydrometer is engraved, on one Side, the original Maker's Name, "Clarke," on the other his Mark, being "the Half Moon and Dagger," and the word "Import, or Export," and his Numbers continued.

Any Objections made to the Principle of Clarke's Hydrometer, or to the Strengths as ſhewn by the ſame, cannot be admitted. This, being fixed by Government, cannot be altered but by virtue of the ſame Authority. But that this Inſtrument is the beſt conſtructed for ſhewing the real Strength of Spirits at every per Cent. is fully proved. For this Purpoſe, if required, a ſeparate Set of Weights is made to his Hydrometer, which by Reference to a printed Scale of the upper Stem given therewith, ſhews the Strength of Spirits to the Eighth Part of a Gallon or to a Hundred, in a plain and ſimple Manner, obvious to the meaneſt Capacity. For Proof of the Accuracy thereof, any Gentleman may ſee the Strengths made up by Water. By this, Clarke's Hydrometer is proved to be the beſt conſtructed of any yet publiſhed; it ſhewing the Strength of Spirits to a Pint in a Hundred Gallons; a Degree of Accuracy beyond which nothing can be required.

Upon the ſame Plan, Hydrometers are made for aſcertaining the Denſity of Fluids, from the lighteſt Water to the heavieſt Worts that ever were brewed for Sale; ſhewing the ſpecific Gravity thereof to the Tenth Part of an Ounce per Gallon; of great Uſe in determining the different Denſity of Salt and Mineral Waters, and the various Qualities of Malt, as is ſhewn by the Strength of the Worts produced.

P. S. I would beg Leave to recommend trying all Samples of Liquor in Glaſs Cylinders, not in Tin; as through Glaſs it may be diſcerned if any Bubbles or Air Bladders are formed between the Weights, which they are apt to do in Low Spirits, when firſt immerſed therein; but may at all Times be prevented by this new Method, by holding the Ball of the Hydrometer under the Surface of the Liquor when the Weights are dropt over the Stem.

DESCRIPTION of, and Directions for uſing a new conſtructed HYDROMETER. Being the lateſt and beſt Improvement of that moſt uſeful Inſtrument, for aſcertaining the exact Strength of Spirits from Alcohol to Water; and likewiſe points out the Strength, as it appears by Clarke's Hydrometer, in the moſt plain and ſimple Manner, by the Uſe of Four Weights only.

DESCRIPTION OF THE HYDROMETER.

THIS Hydrometer has one fixt Balance Weight at Bottom, the upper Stem is ſquare, on which is engraved 20 Diviſions, numbered from 1 to 20. Each principal Diviſion divided in Half for greater Accuracy. There are Four Weights which are dropt over the Stem, as the Strength of the Spirits may require; on theſe Weights are engraved A. B. C. D. On the Weight A. is engraved (20.) On the Weight B. (40.) On the Weight C. (60.) On the Weight D. (80.) By the Uſe of theſe Four Weights, the Length of the Stem is repeated Five Times, and the Numbers continued from 1 to 100, which will ſhew all the Strength of Spirits, from the ſtrongeſt that can be procured down to Water.

DESCRIPTION OF THE SLIDING RULE.

On the firſt Side of the Rule on the right Hand is the Thermometer Scale, from 30 Degrees to 80, over which on the Slide is a Line with a Star, which is moved and ſet to any Degree of Heat the Thermometer deſcribes. Then the Slide is divided progreſſively on both Sides from 1 to 100. Each Diviſion ſubdivided in Halfs, theſe Numbers correſpond with the upper Stem of the Hydrometer, as will be ſeen by the following Examples:

The Diviſion on the Rule cloſe to the Slide is the Spirit Line, or the Strength of the Spirits, divided into Gallons, over and under Proof, from 80 Gallons to the 100 Over-Proof, down to Water; the Figures on the next Line, is the Strengths, as they appear by Clarke's Hydrometer, over and under Proof, with the firſt Weights.

The Thermometer being ſo well known needs no Deſcription.

DIRECTIONS for uſing this Hydrometer, with Examples at every Weight.

EXAMPLE THE FIRST.

Nearly fill the Cylinder with the Spirits to be tried, then immerſe the Thermometer therein: Obſerve where the Mercury fixes, ſuppoſe at 63, then ſet the Star of the Slide Rule before deſcribed at 63 of the Thermometer Scale, then lay the Rule before you, and immerſe the Hydrometer into the Cylinder of Spirits to the Bottom thereof. If the Hydrometer floats therein, with Part of the upper Stem immerſed in the Liquor, without any Weight over the Stem, then look what Figure of the Stem is even with the Surface of the Liquor. Suppoſe it 16, then look at 16 on the Slide of the Rule, and you will find 62, on the Spirit Line beneath it, which ſhews thoſe Spirits are 62 Gallons to the 100 Over-Proof, and will admit of 62 Gallons of Water to every 100 Gallons thereof, to reduce them to Proof.

EXAMPLE THE SECOND.

Suppoſe when you have immerſed the Thermometer in the Spirits as before, and the Heat thereof ſhould be 70, then ſet the Star of the Sliding Rule, as before deſcribed, at 70; then immerſe the Hydrometer as before. Suppoſe it ſhould float up to the Ball, and require the Weight engraved A. numbered (20) to float it in the Spirits, with Part of the upper Stem immerſed therein. Look what Figure is even with the Surface of the Liquor, ſuppoſe it be 13½, then you reckon 20 on the Weight and 13½ on the Stem, make 33½, look on the Slide of the Rule for 33½, and you will find it even with 37½ on the Spirit Line above it, then thoſe Spirits are 37 Gallons and a Half to the 100 over Proof, and will admit of 37 Gallons and an Half of Water to reduce it to Proof. By Clarke's Hydrometer this Strength is between One to Two, and One to Three Over-Proof, as may be ſeen on the outer Line of the Rule.

EXAMPLE THE THIRD.

Suppoſe the Heat of the Spirits 51, ſet the Rule at 51, and the Hydrometer ſhould require the Weight B. numbered (40) to float it as afore, and 9 ſhould be even with the Surface; then reckon 40 on the Weight and 9 on the Stem, makes 49, look for 49 on the Slide of the Rule, and on the Spirit Line even with it, you will find 21, and thoſe Spirits are 21 Gallons to the 100 Over-Proof. By Clarke's Hydrometer, this Strength is between One to Four, and One to Five, Over-Proof. The Letter P. and P. R. on this Line of the Rule ſtands for Proof.

EXAMPLE THE FOURTH.

Suppoſe the Heat 45, ſet the Rule at 45, and the Hydrometer ſhould require the Weight C. numbered (60), and 12 ſhould be even with the Surface of the Liquor; then 60 on the Weight and 12 on the Stem make 72, and even with 72 I find 14½ beyond Proof, then thoſe Spirits are 14½ Gallons in the Hundred under Proof, and a 100 Gallons of thoſe Spirits are only equal in Value to 85½ Gallons of Proof Spirits; this Strength by Clarke's Hydrometer is between one in 6 and one in 7 under Proof.

EXAMPLE THE FIFTH.

Suppoſe the Heat 65, ſet the Rule at 65, and the Hydrometer ſhould require the Weight D, numbered (80), and 8 ſhould be even with the Surface; then 80 on the Weight and 8 on the Stem makes 88, which Number is on the Second Side of the Rule, and even with 88 is 68, and that Liquor is 68 Gallons in the 100 under Proof, and 100 Gallons thereof is only equal in Value to 32 Gallons of Proof Spirits; this Strength by Clarke's Hydrometer is between 2 in 3 and 3 in 4 of the Water Weights thereof.

The Deficiency occaſioned by the Admixture of Water with Spirits at the different Strengths, by ſome called the Concentration, is as follows:

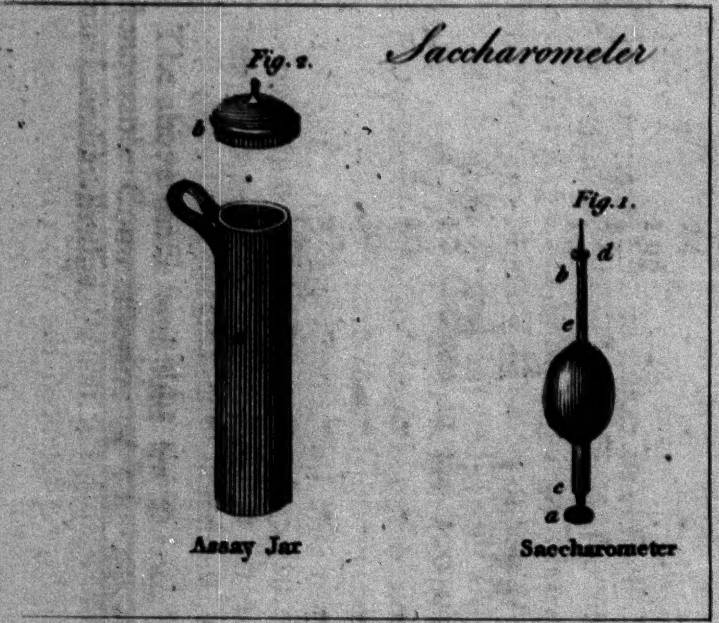
75	Gallons to the 100 over Proof	5 Gallons
72½	- - - - -	4¾
70	- - - - -	4½
67½	- - - - -	4¼
65	- - - - -	4
62½	- - - - -	3¾
60	- - - - -	3½
57½	- - - - -	3¼
55	- - - - -	3
51½	- - - - -	2¾
48½	- - - - -	2½
45	- - - - -	2¼
41½	- - - - -	2
37½	- - - - -	1¾
33	- - - - -	1½
28½	- - - - -	1¼
24	- - - - -	1
19½	- - - - -	¾
15	- - - - -	½
10	- - - - -	¼

UNDER PROOF.

12	Gallons in the 100 under Proof	¼ of a Gallon,
20	- - - - -	½
30	- - - - -	¾
40	- - - - -	1
50	- - - - -	¾
60	- - - - -	½
70	- - - - -	¼

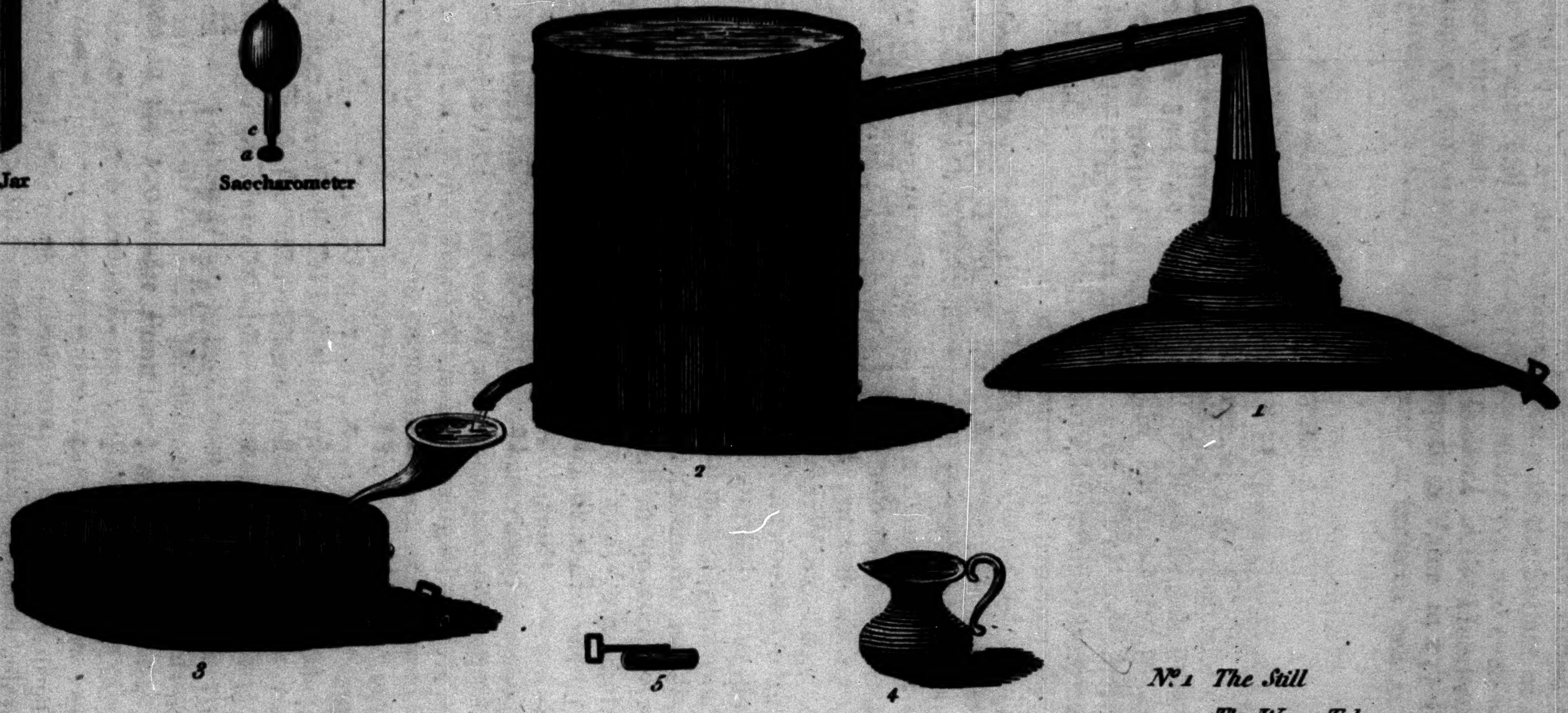
The above made and ſold by **Dring** and **Fage**, Hydrometer Makers to the Honourable Commiſſioners of His Majeſty's Revenue of Exciſe, Tooley Street, near London-Bridge.

APPENDIX (R)


Saccharometer
Fig. 2.
b
Fig. 1.
d
b
c
c
a
Assay Jar
Saccharometer

APPENDIX (S)

Spirit Receiver



Appendix Distillery Report 1799.

No. 1 *The Still*
2 *The Worm Tub*
3 *The Spirit Receiver*
4 *A Measure*
5 *A Case for locking up the Cock of the Spirit Receiver.*

Appendix (R.)

Deſcription and Uſe of the SACCHAROMETER and ASSAY-JAR.—

I. THE SACCHAROMETER, (*Fig.* 1.) ITS CONSTRUCTION AND PRINCIPLES.

(From *Richardſon*'s Principles of Brewing, 8vo. *Hull*, 1798.)

THAT the Baſis of this Inſtrument may not appear hypothetical, nor its Application be deemed the Reſult of Cloſet Speculation, to be truſted with Caution by the Man of Buſineſs, a Recital of the Mode of its Conſtruction may be ſatisfactory, to convince the timorous that in its Adoption he treads on ſure Ground, and to confirm the adventurous in the Idea that the Advantages promiſed by the Uſe of it, are founded on the ſubſtantial Proofs of actual Practice.

Having procured an Inſtrument to be made, according to particular Inſtructions, I adjuſted the Weight *(a)* at the Bottom, (*ſee the Plate, Fig.* 1.) ſo as to occaſion the Inſtrument to ſink in the heavieſt Water I could procure, till the Whole was immerſed except the upper Part of the Scale, which was intended to be graduated downward from that Part where the Surface of the Water reached *(b)*, and which was marked for that Purpoſe. I then put the Inſtrument into diſtilled Water, and it ſunk to the Botton; but the Stem being a Tube, exactly fitted by the Part to which the bottom Weight was ſcrewed, and which was ſhut up, on the firſt Immerſion of the Inſtrument, I drew this Part a little Way out of the Tube *(c)*, by which the Bulk of the Inſtrument was increaſed without adding to its Weight, and, by a little adjuſting, it then ſunk no lower in the diſtilled Water, than it had ſunk in the heavy Water firſt made uſe of. The ſliding Part, of courſe, then became a *Regulator*, by the drawing out or ſhutting up of which, the Inſtrument might be made a Counterpoiſe to any Water fit for domeſtic Uſe. This being noted, I preſſed the Regulator into the Tube ſo far as that the Inſtrument ſunk to the Point *(b)*, before indicated, in the River Water I employed for Brewing, and thence becoming the Equipoiſe or Repreſentative of that Water, it was ready for my Experiments.

It is here to be noted, that the Water, in which the Inſtrument was immerſed, was always at Fifty Degrees of Heat, by Fahrenheit's Thermometer; and having adopted this Temperature, as more ſtationary and more practicable than any other, I am altogether to be underſtood as referring to, or implying it, except where the contrary is expreſsly mentioned.

My next Care was to provide a Half Barrel, as exact in its Gauge as I could procure, which having filled with River Water, I weighed it as accurately as the Weights I was neceſſitated to employ would admit of; and having deducted the Weight of the Caſk, I found that of the Water to be 184½ Pounds, or 369 Pounds per Barrel of 36 Gallons, Beer Meaſure. I then filled the ſame Caſk with my firſt Wort previouſly cooled, and found the net Weight to be 204 Pounds, or 408 Pounds per Barrel, making an Addition of 39 Pounds to the Weight of the Water; which Experiments being repeated in different Worts, from each of which Specimens were ſaved, I proceeded to apply the Inſtrument.

Having immerſed it in the firſt Wort, I fixed an additional Weight to the Top *(d)* of the Scale, which Weight being adjuſted till the Inſtrument ſunk in the Wort to the extreme Point *(b)* of the intended Graduation, the additional Weight immediately became the Repreſentative of the 39 Pounds additional Denſity, acquired or extracted by the Water from the Malt, in the ſame Manner as the Inſtrument itſelf was, before, the Repreſentative of the ſimple Element, whilſt the Combination of the Inſtrument, and its additional Weight, repreſented the Wort itſelf, conſiſting of Water and a Quantity of extracted fermentable Matter equal to 39 Pounds per Barrel.

A Second Wort, weighed in the ſame Manner, producing an Addition of 21 Pounds per Barrel, I adjuſted likewiſe a Weight for it, which Weight was then the Repreſentative of that Addition. Having thus obtained the Two Weights 39 and 21, I weighed them ſeparately, and reducing the Amount of each into Grains, I found they had a correſpondent Relation to each other; and, of courſe, that a Weight equal to the Sum of them both, would be the exact Repreſentative of 60 Pounds per Barrel acquired Denſity, at the ſame Time that another of half that Sum would repreſent 30. A Confirmation of this was immediately obtained, by forming the Weight 30, according to this Rule, and then mixing equal Parts of the Two Worts together, the Inſtrument, on being immerſed therein, with that Weight at the Top, ſunk down to the Point before indicated. In the ſame Manner 29 Parts of this Wort, and one of Water, being mixed together, and a Weight being formed equal to 29 Parts of the 30, contained in the Weight 30, the Weight ſo formed was fixed upon the Inſtrument when immerſed in the ſaid Mixture, and it ſunk down as before, confirming thereby the Truth of both, and eſtabliſhing a double Security for the Accuracy of the Experiments to be made with an Inſtrument conſtructed upon theſe ſimple Principles.

In order to indicate the intermediate Degrees, or Parts of a Pound, I immerſed the Inſtrument in the Wort or Mixture of 30 Pounds per Barrel, when the Weight 29 only was applied, in preſſing it down to the uſual Point *(b)*, the Finger was taken away, and the Inſtrument immediately emerged or roſe up, till the Bulb was but juſt covered with the Liquor, the Surface of which being then near the Bottom of the Scale *(e)*, a Mark was made at that Point, and the Space between that and the upper Point *(b)* being divided into Ten equal Parts, thoſe Graduations were then ſo many One tenth Parts of a Pound, becauſe the whole Space was equal thereto; for the Weight 30 being applied, the Inſtrument again ſunk to the upper Point as before.

The penetrating Eye of critical Philoſophy will here readily perceive that this, though a broad and ſtrong Foundation, every Way adequate to the firm, rough Structure which the Hand of Buſineſs is to build upon it, is by far too rude a Baſis for the finiſhed Edifice, which philoſophical Inveſtigation might be inclined to erect thereon. Like Stone, rough from the Quarry, my unwieldy Materials, though well enough adapted to the Brewhouſe, were to undergo the Operation of the Chiſel and the Square before they could be admitted as the Components of a Building, whoſe Bulk and Proportion were to claim the Attention of the Public. The Gauge of my Caſk could not be relied on as the accurate Admeaſurement of its Contents; nor, in the Situation where the firſt Foundation of my Syſtem was laid, was it in my Power to procure any Veſſel whoſe Capacity was ſo truly aſcertained, as to give, with greater Preciſion, the Contents of a Barrel, upon which, as a Meaſure univerſally applicable to the Buſineſs of the Brewery, it was thought proper to form my Calculations. As much, too, might be ſaid of my rude Half Hundred, Quarter of a Hundred, and other Weights, for whoſe Correctneſs I had no better Authority than that of the Founder who caſt them. On theſe Experiments, however, my firſt Inſtrument was formed, and I am happy to find that it varied very little from that Accuracy with which thoſe now offered to the Public are made; the Principles of which are formed on the niceſt philoſophical Calculations and Experiments, for which I am indebted to the obliging Offices of a Friend, whoſe Situation enabled him to procure ſuch Means of conducting them as I could not have obtained; and whoſe Judgment in applying them was, I am conſcious, ſuperior to any Capability I could have called into Action on the Occaſion.

II. ASSAY JARS.

Theſe need be nothing more than ſmall Tin Veſſels (*ſee Plate, Fig* 2.) of about Eight Inches long, and Two, or Two and a Half in Diameter, with a ſmall Ear or Handle at the Top, ſomewhat like that of a common Tin Pot *(a)*. There may be Six in Number, in order to keep, till the brewing is finiſhed, Specimens of each Wort, before and after boiling, if Curioſity or any other Motive ſhould induce. Three of them, for the Three unboiled Worts, ſhould have Lids or Covers *(b)*, the Circle or Rim of which muſt fit within the Top of the Jar, and not ſlip over it on the Outſide. The uſe of this is to prevent the Loſs of any of thoſe aqueous Particles, which will neceſſarily evaporate at firſt; but being arreſted and condenſed by the Lid, immediately trickle down the Side, and by that Means are again conveyed into the Wort from which they aroſe; whereas, if the Lid ſlipped upon the Outſide of the Jar, a great Part of the condenſed Vapour would find its Way between the Inſide of the Rim of the Lid, and the Outſide of the Jar, and ſo be loſt.

DIRECTIONS for adjuſting and uſing the SACCHAROMETER.

TO adjuſt the Inſtrument for Uſe, the firſt Thing neceſſary is to fill one of the Aſſay Jars with the Water uſed in your Brewery, and bring it exactly to 50 Degrees of Heat, by Fahrenheit's Thermometer. When this is done, immerſe the Inſtrument in the Water, till the Surface is even with O on the Scale. If it be ſtationary there, the Inſtrument is properly adjuſted; if it riſe out of the Water, preſs the Regulator inwards *, till by repeated Trials the Inſtrument reſts in the Water at O, on the Scale, as above-mentioned; but if it ſink lower than O, the Regulator muſt be drawn outwards † till the required Adjuſtment takes place. If, however, the Inſtrument is to be adjuſted in the Summer Seaſon, when the coldeſt State in which you can procure your Water exceeds 50 Degrees, note the Heat, and for every Three Degrees which it exceeds 50, ſuffer the Inſtrument to ſink nearly the Space of 1 Graduation on the Scale, below O, or 3 Graduations for 10 Degrees of Heat. Thus, if the Water be 60, you may conſider the Adjuſtment as ſufficiently accurate, if O on the Scale ſink below the Surface to the Depth of 3 Graduations, which may be judged of by the Eye, obſerving the Rules above-mentioned, for raiſing or depreſſing it, ſhould it not be there ſtationary.

In conducting the Operation of Adjuſtment, it may not be unneceſſary to make one Obſervation, which is alſo equally applicable to the general Uſe of the Inſtrument: *i. e.* the mutual Attraction between the Scale and the Surface of the Water is ſuch as to make it hang a little, either above or below the true Point on the Scale, The beſt Method of avoiding the Indeciſion attending this Circumſtance is, to preſs the Inſtrument gently on the Top into the Water or Wort, till the Surface reaches O, the Top of the Graduation, and taking your Finger off, let it riſe of itſelf, making your Notation when it has ceaſed to vibrate ‡. A little Practice, however, in the Uſe of the Inſtrument, will, better than any Direction, indicate the Manner of coming conſtantly at the true Point.

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* In doing this, hold the Tube of the Regulator firm between the Finger and Thumb of one Hand, and with the other taking hold of the Weight, adjuſt it gently up or down, by a twiſting Motion, as though it were a Screw, carefully avoiding, as much as poſſible, to graſp or preſs on the Ball in doing this, becauſe the neceſſary Tightneſs with which the Tubes fit to each other is ſuch as would endanger the Ball by the Force exerted upon the Tube. A Compoſition of Bees-wax made to the Conſiſtence of Tallow, by being melted with a little ſweet Oil, is rubbed upon the Regulator, to eaſe the Motion; and ſhould the Regulator, by being drawn out entirely, or by Time, loſe the Effect of this, the ſmalleſt poſſible Addition of ſuch a Compoſition will be neceſſary.

If with the Aſſiſtance of this twiſting Motion, the Regulator ſhould refuſe to ſlide, which from the ſtiffening of the Compoſition in cold Water may probably happen, let the Tube be warmed, and the Regulator will then move with all convenient Eaſe.

† See the foregoing Note.

‡ When this Indeciſion occurs, giving the Inſtrument a lateral Vibration, by gently touching, or even blowing upon that Part of the Scale which is above the Surface of the Fluid, will generally raiſe or depreſs it to the true Point.

To thoſe who may not have been accuſtomed to the Uſe of ſuch an Inſtrument, it may not be unneceſſary to make a few Obſervations.

Examine firſt the Heat of your Worts in the Aſſay Jar, which, agreeably to the Limits of the Tables *, muſt be between 50 and 100 Degrees, and the nearer it approaches 50, the more accurate will your Obſervation be.

The Numbers on the Weights indicate their Value of ſo many Pounds per Barrel; the Diviſions of the Pound are noted by the Aſcent of the Inſtrument from O to 1lb. upon the flat Sides of the Scale itſelf; ſo that ſuppoſing 20 to be the Weight on the Top, and there be Five Diviſions of the Scale above the Surface of the Liquor, its ſpecific Gravity is 20.5, or 20lbs. and a Half per Barrel. In examining a Wort, always apply a lighter Weight at firſt, and keep increaſing until you have got the required Weight, leſt by loading it too much you drown the Inſtrument; which will render a good deal of Trouble neceſſary to take it out, and clear off the Drops of Wort adhering to the Weights and the Stop which ſupports them.

A conſtant Care is neceſſary to clean the Inſtrument perfectly after every Courſe of Examination, before you return it into the Caſe. This will be done with very little Trouble, by dipping it in clean Water, and wiping it with a Piece of fine Linen, or ſoft Leather. If this be not attended to, there will ſoon be ſuch a Quantity of ſaccharine Matter ſo cloſely adhering to it, as will not only defeat its Action, but endanger the Ball in the Attempt to remove it.

Both in the cleaning, uſing, and adjuſting the Inſtrument, it will be neceſſary to recollect that the Balls are of ſuch a Nature as will not bear the ill Uſage of violent Hands; where the Perſon, by a little Practice, becomes familiarized to their Uſe, there will not be any Danger; but it is conceived not improper to repeat this Caution; becauſe any Bruiſe which ſhall reduce the cubic Size of the Ball, will not only render a freſh Adjuſtment neceſſary, but by deſtroying the original Relation between the Inſtrument and its Weights, will render it of no Uſe until it is repaired.

⁂ Should any of the Weights be loſt, by ſending the Number of the Inſtrument to *J.* and *E. Troughton*, Mathematical Inſtrument Makers, Fleet Street, LONDON, new ones may be made to replace them.

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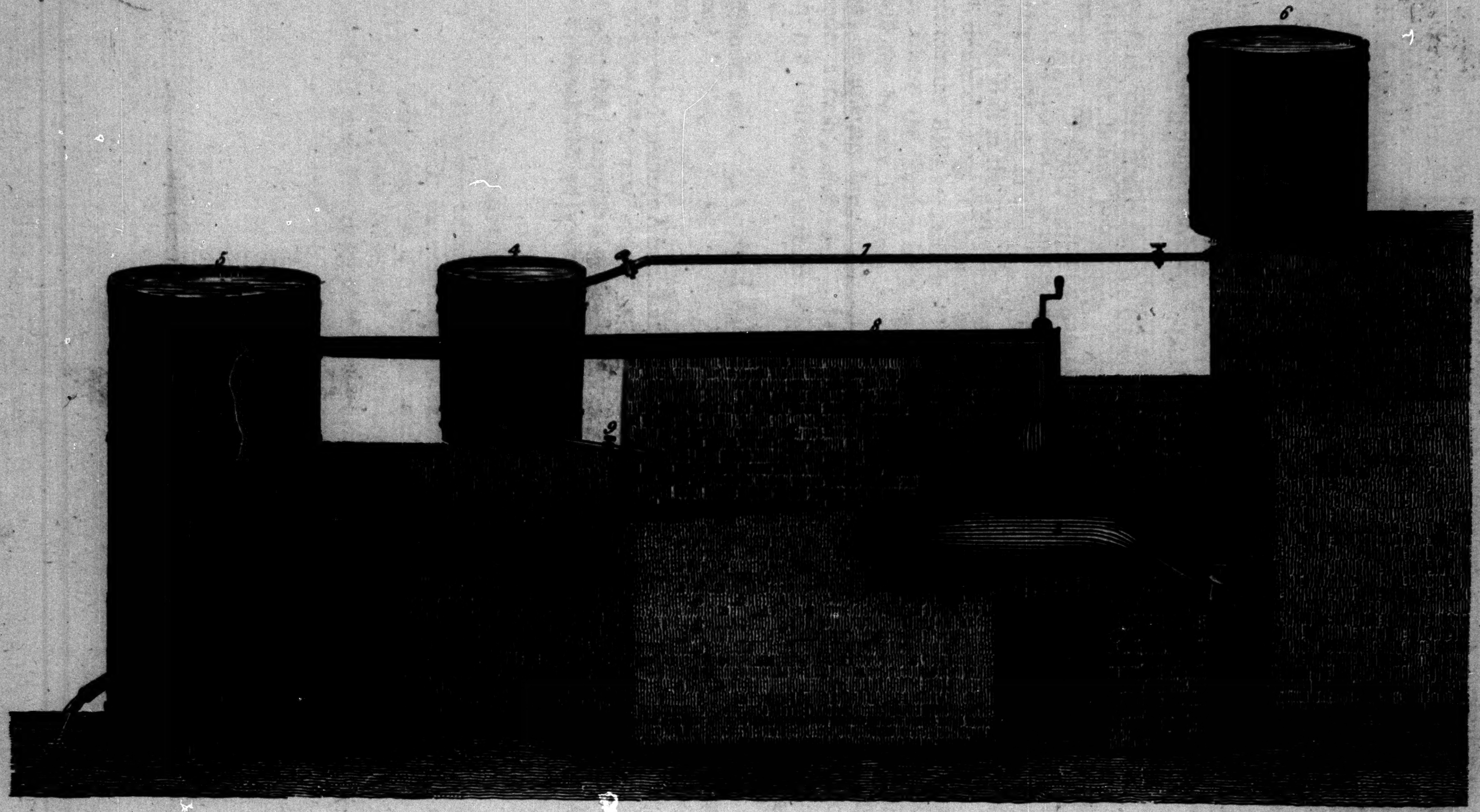
* Tables of Heat from 50 to 100 Degrees; of Expanſion from 50 to 200 Degrees; of Evaporation, Increaſe of Gravity, &c. &c. are calculated, and given with the Inſtrument.

APPENDIX (T.)

A Fraudulent Still.



1. The Still as licensed of 52 Gallons, content. 2. The Still head. 3. A concealed Utensil, which operated as a part of the Still, and contained 60 Gallons. 4. An Utensil for keeping hot wash for charging the Still, contrary to Law. 5. The Worm Tub. 6. A Small Wash Batch. 7. A Pipe from it to the Heater. 8. The Pipe from the Head of the Still to the Worm Tub which passing through the Utensil No. 4. heated the Wash in it. 9. Charging Cocks.

Appendix Distillery Report 1799.

Appendix (S.) is

A DRAWING of a SPIRIT RECEIVER, to be provided by Diſtillers, purſuant to the Stat. 39 Geo. III. cap. 78. Sect. 7, which Enacts: "That all Spirits made by any licenſed Diſtiller ſhall be immediately run from the Still into a proper Caſk, Veſſel, or other Receiver, to be provided by, and at the Expence of ſuch Diſtiller, and duly entered and gauged for that Purpoſe; which Caſk, Veſſel, or Receiver, ſhall be of a Capacity or Size ſufficient to contain and hold the Whole of the Spirits which ſhall or may be made or diſtilled by ſuch Diſtiller in any or each Day, and ſhall be placed and kept in the ſame Houſe or Place where the Still is worked, and as near to the Diſcharge Cock of ſuch Still as conveniently may be, and not under Ground, or hid or concealed from open View; that ſuch Caſk, Veſſel, or Receiver, and every Pipe, Tube, or Communication therewith connected, ſhall be kept locked down and ſecured to the Satisfaction of the proper Superviſor or Officer of Exciſe, and ſuch Caſk, Veſſel, or Receiver, ſhall not be opened but by ſuch Officer to take an Account of the Spirits therein," &c.

Appendix (T.) is

A DRAWING of a FRAUDULENT STILL and Apparatus belonging to William Glen, Diſtiller at Mains, of Linlithgow, which was diſcovered with ſeveral others working fraudulently (i. e. by increaſing, in a concealed Manner, its effective Capacity to evade the Payment of Duty) on a Survey by Mr. Leven, General Superviſor of Exciſe, 3d March 1797.

N. B. This Drawing was ready to be produced in Evidence to the Jury, and proved by Mr. Leven on a Trial in the Exchequer againſt the Diſtiller for the Penalty given by Stat. 28 Geo. III. cap. 46. ſ. 16. for boiling, heating, or preparing Worts, Waſh, or Liquor in a certain Veſſel (viz. N° 4) other than his licenſed Still, and thereby ſhortening the Proceſs of Diſtillation: But the Defendant ſuffered Judgment to go againſt him by Default for this Penalty of £. 200.